The Bombay Gazette.

No. 128,080 NEW SERIES. BOMBAY:—SATURDAY, MARCH 22, 1890.

CUTLER, PALMER'S CLARETS.

As supplied to over 100 Messes, Clubs, &c.

Qts. pts.		Qts. pts.
2-8 7-0	Breakfast—Medoc and St. Julien Medoc	1-8 7-0
2-0 12-0		2-0 12-0
3-0 13-8	Dinner—St. Julien, La Rose and Palmer	2-0 15-0
3-0 15-0		2-0 18-0
4-0 15-0		2-0 18-0
2-0 20-0	After Dinner—Chateau Rausan, Lafit	2-0 22-0
		2-0 28-0

"C. P. & Co.'s stock and selection of Clare are the largest and rank as the finest in India."

CUTLER, PALMER & CO., BOMBAY.

SHIPPING.

ULAR AND ORIENTAL COMPANY.

PROGRAMME OF DEPARTURES FOR EUROPE.

	Tons. H.P.	Captain.	Friday.
.....	3939 500	G. W. F. Browne	28th Mar.
A	4918 1000	C. Fraser	4th April.
.....	3041 500	P. W. Case	11th "
.....	3939 500	P. Harris	18th "
.....	3939 500	G. W. F. Browne	25th "
B.I. MIRZAPORE ..	3918 600	H. Harvey	2nd May
† SIAM	3041 500	H. T. Weighell	9th "
B.I. KAISAR-I-HIND	4929 70	G. W. Atkinson	16th "
B.I. COROMANDEL	4500 800	I. Reeves	23rd "
† SIAM	3041 500	H. T Weighell	30th "
B.I. THAMES	4118 800	W. A. Seaton	6th June.
† ASSAM	3035 500	G. W. F. Browne	13th "
B.I.L. ROHILLA	3511 700	M. de Horne	20th "
† SIAM	3041 500	H. T. Weighell	27th "

The steamers marked B I. proceed to Brindisi, Malta, Gibraltar, Plymouth, and London.

† These vessels proceed to Aden only, and Passengers transship there to Steamers proceeding to Brindisi, Marseilles, and London direct.

Through Tickets are issued, including Railway fare from Brindisi to London, by the mail route, and names are registered for places in the Sleeping Cars.

A Steam Barge leaves the Apollo Bunder at 3 p.m. on the day of sailing, to convey Passengers on board.

Heavy Baggage must be sent to the P. and O. Dockyard at Mazagon, before 10 a. m. on day of sailing.

SPECIAL STEAMERS TO LONDON, CALLING AT MARSEILLES.

Vessels.	Tons. H.P.	Captain	
ORIENTAL	5500 1000	E. Stewart	12th Apr. 1890.
PENINSULAR ..	5503 1000	W. J. Webber....	18th May.

TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons. H. P.	Captain.	On or about
THAMES.....	4200 800	W. A. Seaton.....	27th Mar.
ROHILLA.....	3511 700	M. de Horne.....	10th April.
ROSETTA.....	3035 700	G. W. Brady.....	24th "

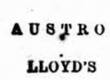
In addition to the above a CARGO STEAMER leaves for China and Japan every fortnight, with liberty to call at any port or ports.

For further particulars apply to

H. W. ULOTH,
Superintendent, P. & O. S. N. Company.

Bombay, 13th Jan. 1890.

NAVIGAZIONE GENERALE ITALIANA SOCIETA RIUNITE FLORIO RUBATTINO.



THE Italian Mail Steamers leave BOMBAY for GENOA and Vice versa at regular intervals of 20 days, calling at ADEN, SUEZ, PORT SAID, MESSINA, and NAPLES.

FARE to all Ports of Italy Rs. 500, Rs. 340, and Rs. 150 for First, Second, and Third Class, respectively, inclusive of Wine.

Passengers' heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

Usual Discount on Return Tickets. Special Rates for Families.

The following other 1st Class Steamers will LEAVE Bombay.

Steamers.	Tons.	H.P.	To sail on
DOMENICO BALDUINO..	5,000	800	1st April 1890.
SINGAPORE	5,000	800	20th April 1890.
R RUBATINO.....	5,000	800	10th May 1890.
PO			1st June 1890.

PASSENGERS WITH SHORT LEAVE can now obtain THROUGH RETURN TICKETS to LONDON and BACK, including Railway Journey via Genoa or Naples, AT SPECIALLY REDUCED RATES.

European Servants and Native Ayahs are charged Rs. 300 and Rs 100, respectively, inclusive of food. In case of immediate return, only 50 per cent. extra will be charged.

STEAM TO SINGAPORE & HONGKONG.

Steamer.	To sail.
BORMIDA.....	On the 8th April 1890.

For Handbooks of Information and other particulars regarding Freight, Passage, &c., apply to

F. BOZZONI,
Agent.

Sassoon House, Elphinstone Circle, Bombay, 11, March 1890.

AUSTRO-HUNGARIAN LLOYD'S S. N. Co.

STEAM TO BRINDISI AND TRIESTE, CALLING AT ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons. H.P.	To sail on
IMPERATOR .....a	C. Bochtinger..	4,600 750	1st April.
aMIDUSA.....	G. Mettel	3,800 550	21st April.
IMPERATRIX ...	F. Egger	4,600 750	1st May.
IMPERATOR .....a	C. Bochtinger..	4,600 750	1st June.

A Surgeon and Stewardess on board of every Steamer.
a Will not call at Brindisi.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE OR BRINDISI	Rs. 900	Rs. 300	Rs. 130

RETURN TICKETS available for SIX MONTHS :—

	1st Class.	2nd Class.
TO TRIESTE OR BRINDISI...	Rs. 800	Rs. 480.

These rates include Wine or Beer supplied at meals.

...TICKETS TO LONDON.

...Return Tickets are issued ...cluding the railway journey

...ave TRIESTE on the 3rd ...ach month.

...ge are conveyed free on ...m launch on the day of

...SEA PORTS.

	Tons.	H.P.	To sail
...	3,800	550	28th April

...Massowah, Suakin, Jeddah.

...OMBO, PENANG, ...ND HONGKONG.

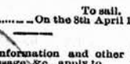
	in. Tons.	H.P.	To sail
.....	3,800	550	21st April

...on board after sunset on the ...reight, passage, &c., apply to

J. JANNI, Agent.

...hurch Gate Street, Bombay, 24th

...HOR LINE.



...GILLES AND LIVER-...OL.

...	Commander.	To sail.
...	...t. Hutchison ...	29th Mar.
...	...rown	12th April.
...	T. E. Knox	26th "
...	...Laird	17th May.
...	...bray	31st "

...to Liverpool direct; those ...steamers marked Mi go ...d book passengers for both ...cellos steamers can book ...d from Marseilles). Each ...dified surgeon and an ex-...tted out with every comfort ...the state-rooms are on the ...rticulars apply to

...A. GRAHAM & Co., Agents.

...mbay, 27th Feb, 1890.

...E OF STEAMERS.

...LIVERPOOL DIRECT.

...HE well-known passenger steamer CLAN GRAHAM, 3,000 ...ns. Commander C. ALEXANDER-...SON, will leave Bombay for LIVER-...r about 3rd proximo.

...Stewardess carried.

...ate rooms all on upper deck.

...lars to passage money, Cabin plans &c

FINLAY, MUIR & Co., Agents.

...Street, Bombay.

HALL LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessels.	Commander.	Tons. H.P.	To sail.
KIRBY HALL.....R. Phillips ...		2,700 900	5th April 90.

These steamers have good accommodation for a limited number of Passengers at moderate rates, but carry no Surgeon and Stewardess.

WERNETH HALL...A. Buck.....	4,100	500	12th Apl. 90

This fast steamer has been specially built and adapted in every way for the Bombay trade, and carries both Surgeon and Stewardess.

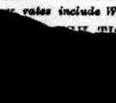
Cabins are all on deck and forward of the Engines,

For further particulars apply to

EDWARD BATES AND CO., Agents.

Bombay, March 1, 1890.

MACIVER LINE.



S. S. "CUBA," for PLYMOUTH, end of March, and S.S. "EUROPA," end of April.

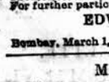
A limited number of Passengers can be accommodated in these two Steamers at reduced rates. Very good accommodation, but no Doctor or Stewardess.

Special attention paid to food, and a liberal amount of luggage granted.

KILLICK, NIXON & Co., Agents.

BOMBAY TO ANTWERP DIRECT.

	Tons.	Commander.
S. S. STRAITS OF MAGELLAN....	2631..	JOHN CLARK.



THIS fine vessel, late "CITY of CARTHAGE," a well known and favourite passenger steamer, will LEAVE BOMBAY for ANTWERP, on or about the 29th instant.

The Cabins and Saloon are all on the upper deck, and are fitted with every requisite for comfort. STEWARDESS CARRIED.

For particulars as to rates of passage, cabin plans, &c. Apply to

FINLAY MUIR & Co., Agents.

Forbes Street, Bombay.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows :—

FOR KURRACHEE AND PERSIAN GULF.

S. S. "PURULIA," 1,554 tons, at 11 a.m. on 23rd March after arrival of incoming English Mail, for calling at Kurrachee, Gwadur, Muscat Bunder Abbas, Lingu, Bahrein, Bushire, Fao, and Busreh, in foregoing or any order, weather permitting.

FOR KURRACHEE *VIA* KATTYWAR COAST.

S. S. "KARAGOLA," 1,168 tons, at 11 a.m. on WEDNESDAY, 26th March.

FOR COAST AND CALCUTTA.

S. S. "HIMALAYA" 1,427 tons, on or about THURSDAY, 27th March, at noon, calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

FOR LONDON *VIA* KURRACHEE.

S. S. "KANGRA," 1,978 tons, on or about SATURDAY, 5th April.

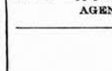
FOR MARMAGAO DIRECT.

THE S. S. "BUSHEER," 862 tons, on or about SATURDAY, 22nd March.

MACKINNON, MACKENZIE & Co., Bombay, 22nd March, 1890. Agents.

THOS. COOK AND SON,

TOURIST AND GENERAL PASSENGER AGENTS.



PASSAGES ENGAGED by P. and O. and all Lines of Steamers FREE OF CHARGE FOR COMMISSION, and special attention given to the selection of berths.

THROUGH TICKETS issued from any Railway Station in India to all parts of the Globe, allowing breaks of Journey anywhere *en route*.

INTERPRETERS meet Steamers at all Chief Continental Ports to assist holders of Cook's Tickets.

CIRCULAR NOTES issued of the value of £20, £10, £5, which are cashed by any of our Agents and Banking Correspondents in all parts of the world.

Drafts issued at the Exchange of the day on our Branch Offices.

SOVEREIGNS, BANK NOTES, &c., bought and supplied at very favourable rates.

A Copy of "COOK'S ORIENTAL TRAVELLERS GAZETTE," containing latest information of Steamer Sailings, Quarantine, &c., &c., sent free on application to

THOS. COOK & SON,
Bombay, Rampart Row; Calcutta, 11, Old Court House Street.

WANTED.

TWO SMART LEVELLERS (Natives) for Ahmedabad-Dholleera Railway Survey. Required to join at once. Salary Rs. 100 to Rs. 150 according to qualifications. Apply sending testimonials to ENGINEER, A-D-Ry Survey, care of Messrs Grindlay, Groom and Co., Bombay.

FOR SALE.

A PAIR of TANDEM HORIZONTAL COMPOUND CONDENSING ENGINE by Musgrave Bolton, 350 Horse Power, indicated, with Cylinders 25 inches and 42 inches diameter 5 feet stroke. Fly wheel 27 feet 6 inches diameter grooved for 22 ropes 6½ circumference. Apply to

AGENTS, HOWRAH MILLS Co., Ld., Calcutta.

PERSONS who wish to obtain a fine RUBY from 1½ to 3 carats each, either loose or mounted in a Ring at a very reasonable price, may make their selection at Messrs. MARCKS & Co., Ld., 13, Esplanade Road, BOMBAY.

SYDNEY CARLETON AND CO.,

(Wholesale and Retail Exporters and Importers)

CIGARS !

CIGARS ! !

CIGARS ! ! !

Without exception acknowledged to be the cheapest and best in the market.

The choicest brands of pure

JAVA !

SUMATRA ! !

DINDIGUL ! ! !

PONDICHERY AND TRICHINOPOLY TOBACCO

Elegant in shape and of delicate aroma.

NOTE.—Over 20 per cent. below the usual market prices.

Price List and Samples, on application, sent to all outstation clients free.

Apply

SYDNEY CARLETON AND CO.,

4, Medows Street, Fort,

and

221, Bollasis Road, Byculla, Bombay.

H. H. THE NIZAM'S GUARANTEED STATE RAILWAY Co., LD.

ADVERTISING AT RAILWAY STATIONS

THE PROPRIETOR of the *Bombay Gazette* Press, having leased from the NIZAM'S STATE RAILWAY COMPANY the exclusive right of advertising at all the Railway Stations belonging to the Company, is prepared to contract with parties desirous of posting notices or advertisements on the lines.

The Cantonment of SECUNDERABAD, as is well known, contains the largest military garrison in India—a garrison comprising over 5,000 British and native troops. Contiguous to it is the Cantonment of BOLARUM, garrisoned by two regiments and one battery of the Hyderabad Contingent, all officered by Europeans. South of Secunderabad, about 4 miles, are the suburbs of Hyderabad, containing the Nizam's regular troops, about 5,000 in number, officered mostly by Europeans—besides a large civil population. It would manifestly be advantageous to firms to advertise at the stations on the above railway, the most important of which are SECUNDERABAD, HYDRABAD, GANGAWARUM, and TANDUR.

The announcements may be in English or in any of the NATIVE LANGUAGES.

INSURANCE COMPANIES, SHIPPING COMPANIES, HOTEL-KEEPERS, MERCHANTS, TRADERS, and others who wish to force their business on the notice of the public, all alike value the privilege of *Railway Station Advertising*.

There is no reason why the privilege should not be also specially valuable to Advertisers in India looking to the great and increasing number of Native Railway Passengers on the two trunk lines in Western India. Native Merchants, Traders, &c., seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations an infallible means of extending their business.

Advertisers can select the Station at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely *moderate scale* to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Placards, according to the taste of Advertisers may be printed at moderate charge in ENGLISH or any of the NATIVE LANGUAGES at the *Bombay Gazette* Press. Estimates on application.

RATES.

Board not exceeding 2 feet long and 2 feet broad Re. 1 per month. For every additional square foot annas 2.

Thus a firm exhibiting a board, say 4 square feet will have the advantage of having their business advertisement read by thousands of Passengers on one station platform for the trifling monthly expenditure of Re. 1. Parties advertising on six Stations or more will be allowed a discount of ten per cent. twelve Stations or more, twenty-five per cent.

The boards to be delivered at the *Bombay Gazette* Office, whence they will be sent by the Lessee to the various stations selected by the Advertiser. In the event of the contract terminating, the boards will be brought back to Bombay at the expense and risk of the Advertiser.

Special arrangements for long periods.

For further particulars apply to the Manager of the "Bombay Gazette" Office, Esplanade Road Fort.

SERIOUS REFLECTIONS and other CONTRIBUTIONS by the late GEORGE ABRIGE MACKAY under the nom de plume, OUR POLITICAL CRITIC. Cloth bound. Rs. 1 | Postage, 4 Annas.

NEW ADVERTISEMENTS.

NOTICE.

IN consequence of the INCREASE in the CUSTOMS DUTY on SPIRITS, LIQUEURS, &c., a corresponding INCREASE will be made in the SELLING PRICE, viz. Rs. 2 per case.

TREACHER & Co., Ld.

Byculla, 21st March, 1890.

TREACHER & CO.'S

PLEASANT COD LIVER OIL.

(REGISTERED.)

THIS agreeable Oil is prepared from selected livers of the finest Norwegian Cod Fish, and is made pleasant and palatable to the taste by a special process which in no way affects its medicinal value. It is far superior to any Emulsion, as it contains no gummy extraneous matters which increase the bulk, and frequently disturb the digestive organs. This Oil will be found most suitable for delicate persons and children who have difficulty in taking the ordinary Cod Liver Oil.

Price, per bottle Rs. 1-4 and 2

TREACHER & Co., Limited.

BOMBAY, BYCULLA AND POONA.

MEDICINE CHESTS,

OF the best London Manufacture and most approved Patterns, especially made to meet the requirements of the climate. The Chests are *filled* with the best and most appropriate medicines, in conformity with the experience of the best medical authorities. Each Chest is accompanied by a Manual, compiled by a Physician of high standing, containing full information respecting the administration of the various remedies.

SOLID LEATHER CHESTS, FILLED.

			Cash Prices. Rs. a.
No. 1 containing 8	White	8½ by 5½ by 2½ inches.	28 8
" 2 "	12 Stopper-	7½ by 5½ by 4½ "	.. 44 0
" 3 "	15 ed Bot	10½ by 6½ by 4½ "	.. 53 0
" 4 "	21 tles, &c.	12½ by 6½ by 4½ "	.. 75 0

MAHOGANY CHESTS, FILLED.

			Rs. a.
No. 5 containing 17	White	9 by 7 by 8½ inches.	84
" 6 "	29 Stop-	15½ by 11 by 10½ "	..100 0
" 7 "	21 pered	12 by 8 by 6½ "	.. 95 0
" 8 "	23 Bottles,	10½ by 7 by 10½ "	..105 0
" 9 "	34 &c.	13 by 14 by 8½ "	..150 0

POLISHED OAK AND DEAL GRAINED-OAK CHESTS, FILLED.

			Rs. a.
No. 10 containing 64	Green	16½ by 12½ by 10½ inches.	127 0
" 11 "	34 Stop-	18½ by 10 by 11 "	.. 93 0
" 12 "	29 pered	15½ by 11 by 10½ "	.. 85 0
" 13 "	18 Bottles,	13 by 9½ by 10½ "	.. 72 0
" 14 "	19 &c.	13 by 9½ by 6½ "	.. 48 0

TREACHER & CO.'S SMALL FAMILY MEDICINE CHEST FOR INDIA.

A POLISHED MAHOGANY CASE, WITH SLOPING LID,

VERY PORTABLE AND CONVENIENT.

Contents.—Fifteen glass bottles with stoppers, two 8-oz., four 2-oz., nine 1-oz., minim measure, scales and weights, in japanned tin box, and paleite knife.

Fitted complete with medicines as recommended by Dr. Moore in his "Manual of Family Medicine for India." Price complete, Rs. 22.

ILLUSTRATED PRICE-LISTS FREE ON APPLICATION.

TREACHER AND CO., Limited,

CHEMISTS TO H. E. THE GOVERNOR AND H. R. H. THE DUKE OF CONNAUGHT,

BOMBAY, BYCULLA, AND POONA.

NEILGHERRY TEAS.

KODANAAD ESTATES.

TRADE MARK.

K. T. E (in a triangle).

REDUCED PRICES !

Orange Pekoe.....	Re.	1	6	0 per lb.
Pekoe	"	1	2	0 "
Pekoe Souchong...	"	0	15	0 "
Souchong.....	"	0	12	0 "
Mixture (Congou).	"	0	9	0 "

J. NEUBERG—BOMBAY.

G.'S LINIMENT,

A SPEEDY AND INFALLIBLE REMEDY FOR MANGE AND OTHER SKIN DISEASES IN HORSES, DOGS, CATTLE, &c.

Price Rs. 1-8 per bottle.

MALABAR ITCH

Is a loathsome and contagious disease which not only defies attempts to cure it, but in a large majority of cases is not even relieved by medicines hitherto used, but

G.'S LINIMENT

has been used with marked success in the treatment of the above disease, which is always relieved after two or three applications, and, if the Liniment is careful ly used according to the printed instructions, it may be relied on to effect a speedy and permanent cure.

We have permission to publish the following testimonial lately received from an eminent Physician :—

"I used G.'s Liniment for Malabar Itch in three cases with great success."

"(Signed.) W. A. S., M.D."

PREPARED FOR THE PROPRIETOR, ONLY BY

THOMSON & TAYLOR,

MANUFACTURING CHEMISTS, RAMPART-ROW BOMBAY.

READ THIS CAREFULLY.

STRONG, accurate, pretty, open-faced Nickel Silvern, *short winding* Keyless Railway Regulators, of small size, *jewelled enamelled* dials, bold figures and Candian Gold hands, with tempered machinery and dust tight hinged cases for Rs. 7-8 per V. P.P. with spare glass, spring, box and guarantee. Warranted to stand rough usage. Can be easily repaired. Have no appearance of cheapness about them. Others sell at double our rates. Mr. A. R. Mehta from Sandora says :—"The 7-8 watch I purchased from you two years back, gives correct time as yet." Acting Superintendent Government Farm, Khandesh, says :—"A watch-maker has valued your Rs. 7-8 watch for Rs. 15." Mr. J. Sutcliffe, R. W. F. Regt., Lucknow, says :—"Some valued it at Rs. 15, and were completely surprised when I told them it only cost Rs. 7-8." Pretty Candian Gold Chains, Lockets, Pencils. Complete set studs and Rings set with chemical diamonds, rubies &c., at Rs. 2 each. Mr. J. A. Yelamalee, Satur, says :—"The *best goldsmith* of the place values the chain at Rs. 5 and the locket for Rs. 10." Mr. G. Smith, Salt Inspector, Sanikatta, says,—"A German valued the diamonds ring at Rs. 50 and the ruby at Rs. 30."

WESTERN INDIA TRADING CO.,

91 Modow street, Bombay, (above Mrs. Pryer.)

LADIES' SHOP WITH HOME,

By Indian Parcels Post,

Consider the excessive Rate of Exchange, and economise all Intermediate Profits.

High-Class Drapery & Dress Materials

Direct from the Manufacturers,

AT LOOM PRICES !

SAVING 50 PER CENT.

HENRY PEASE AND CO.'s SUCCESSORS,

Spinners and Manufacturers,

THE MILLS, DARLINGTON,

Established 1752,

supply

High-Class Drapery & Dress Materials

DIRECT TO THE CONSUMER,

Without the intervention of Wholesale Merchants, Drapers, Agents or Middlemen.

EXQUISITE DRESS.

Latest Fashion at First Cost,

FRESH FROM THE DARLINGTON LOOMS,

Patterns Free, on approval, to any address in India

THE LOVELY

DARLINGTON ZEPHYRS,

and New Darlington Skirtings, together with the Celebrated Darlington Cross-Warp Serges, and Gold-Medal Meriness and Cashmeres.

All exquisite Fabrics renowned for their stylish appearance, thorough Money Value, and Hard Wearing Qualities.

SPECIALITIES FOR INDIA.

High-Class Pure Wool Fabrics for Ladies and Gentlemen's Wear,

For the Climate of the Hills, and in the Plains during the Cold Weather Season.

DARLINGTON PURE WOOL SERGES,

Dyed by Special Process, for the Sea-side, Travelling and Tourist Wear. Guaranteed to withstand Sun, Rain and Salt Water, in Light-weighted Yarns for Ladies' Yachting Costumes, Ladies' Travelling Dresses, Gentlemen's Boating and Tennis Suits. Stouter Yarns for Boys' and Girls' Rough Wear.

ANY LENGTH of MATERIAL CUT on no matter how short. All goods warranted to be equal to the Samples, and all Parcels carefully Packed for Export.

All Orders are executed the same day as received.

HENRY PEASE & CO.'S SUCCESSORS buy their Wools direct from the English Farmer. After careful sorting and cleansing the wool is spun into yarn, and the yarn woven into the various charming fabrics, for which the firm have been renowned since their establishment in 1752—the entire process of manufacture being carried on in their own Mills at Darlington employing more than 1,000 hands.

SPECIAL NOTICE

TO HOSPITALS, RAILWAY COMPANIES, DISPENSARIES, ETC.

TREACHER & Co., Limited, Bombay, are prepared to supply DRUGS, CHEMICALS, PHARMACEUTICAL PREPARATIONS, SURGICAL INSTRUMENTS, MEDICAL APPLIANCES, MEDICINE CHESTS, etc., specially selected to meet the exigencies of the Indian climate, on exceedingly advantageous terms. T. & Co.'s large and extensive dealings enables them to buy in the best markets at the lowest rates, thus placing them in a position to fill indents at considerably cheaper rates than goods can be obtained by private import from Europe. The saving of time gained by purchasing on the spot is worthy of consideration at all times, and in the case of MEDICINE, DRUGS, etc, cannot be overrated.

N. B.—The Prices quoted for DRUGS, CHEMICALS, and SURGICAL INSTRUMENTS are (SUBJECT TO DISCOUNT) the amount depending upon the extent of the order.

TREACHER AND COMPANY LD.,

CHEMISTS AND DRUGGISTS,

CHEMISTS TO H. E. THE GOVERNOR AND H. R. H. THE COMMANDER-IN-CHIEF.

BOMBAY, BYCULLA, AND POONA.

BADHAM, PILE & Co., LD.,

ELLWOOD'S PATENT SUN HATS AND HELMETS.

ANDRES AND CHRISTYS DOUBLE TERAI HATS.

HAWKE'S REGULATION DOE HELMETS.

EFFECTIVE AGAINST THE SUN,

SPECIAL VENTILATION,

MODERATE IN PRICE,

SUPERIOR QUALITY,

BECOMING SHAPES,

FOR

LADIES AND GENTLEMEN.

CIVIL AND MILITARY OUTFITTERS,

BOMBAY, POONA & SECUNDERABAD.

PILSENER BEER.

KAISER BREWERY.

BECK & CO., BREMEN ("KEY" MARK).

THE LIGHTEST, PUREST, AND MOST WHOLESOME IN THE MARKET.

First Prize, Philadelphia Centennial Exhibition, 1876.

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Up-country Orders must be accompanied by Remittance or reference for payment in Bombay.

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WHY SHOULD WE CARE FOR INFLUENZA OR ANY OTHER FEVER ?

READ THE FOLLOWING UNSOLICITED TESTIMONIAL :—

FROM THE "JAM-E-JAMSHED," THE LEADING VERNACULAR PAPER :—

4th March, 1890.

"NEARLY 80 HANDS of our establishment were suffering, one after another from FEVER. At this crisis, we made FREE USE of Dr. BATLIWALA'S AGUE MIXTURE, an infallible remedy and a well known specific, which WORKS WONDERS in cases of FEVER and AGUE, and we feel unbounded pleasure to announce that it proved WONDERFULLY EFFICACIOUS in each case.....So from our own experience of the immediate cure it affected on our men, we most willingly recommended this medicine for public good."

BATLIVALLA'S AGUE-MIXTURE, as BATLIVALLA'S AGUE PILLS, may be had from Dr. H. L. BATLIVALLA'S MATOONGA DISPENSARY, Dadur. Also of Messrs. KEMP and Co., PHILLIPS and Co., &c., &c., &c., at Re. 1 per Bottle.

COCKLE'S ANTIBILIOUS PILLS.

FREE FROM MERCURY.

FOR BILE, LIVER, INDIGESTION, &c.

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SPARKLING AERATED WATERS.

PURE, SPARKLING, BRIGHT, AND WHOLESOME.

Soda Water, Potash Water, Aerated Water	12 annas per doz.	Tonic Water, Lemonade, Gingerade	Re. 1 per doz.	Lithia Water, Seltzer Water, Vichy Water	Re. 1 per doz.

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THE INFLUENZA EPIDEMIC.

HIS DREADED EPIDEMIC HAS ALREADY BEEN OBSERVED IN BOMBAY, AND IN VIEW OF ITS SPREADING THROUGH INDIA IT IS WELL TO NOTE THAT WE HAVIN

PHENACETIN-BAYER LOZENGES a simple and effective preventative and cure for Influenza.

PHENACETIN-BAYER LOZENGES have been used by the most eminent medical men in Europe for this purpose and with the best results.

PHENACETIN-BAYER LOZENGES are tasteless and perfect harmless.

Dose : For adults, one 8-gr. Lozenge ; for Children, half to one 4-gr. Lozenge, 3 times a day.

In tubes of 10 Lozenges, 8-gr., As. 12 per tube ; 4-gr., As. 8 per tube.

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The Society will pay freight on specimens of work done BY THE WOMEN OF INDIA, and will receive them as a special case up to the 20th instant.

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LANOWLI GYMKHANA HOTEL

ON THE WAY TO KHANDALLA

IS NOW OPEN AND READY FOR VISITORS

UNDER EUROPEAN MANAGEMENT.

A First-class Hotel and splendidly situated on the Hill, with a good western and all round view and within an easy distance from the Railway Station. A Lawn Tennis Ground has been made close to the Hotel for Visitors.—A new Grand Sympathetic Piano for general use.

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GRATEFUL—COMFORTING.

EPPS'S COCOA.

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"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately-flavoured beverage which may save us many heavy doctors' bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us, ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—See article of the *Civil Service Gazette*.

Made simply with boiling water or milk.

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These HOTELS are splendidly situated and within easy distance from Railway Stations. Open

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THURSDAY AND FRIDAY EVENINGS,
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THE CELEBRATED FARCE IN ONE ACT
TURN HIM OUT.

THE SENSATIONAL MELODRAMA IN TWO ACTS
THE GOLDEN FARMER
OR,
THE LAST CRIME.

Full Cast of Characters will be duly announced.
Nett proceeds will be given to Local Charities.

PRICES OF ADMISSION.
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Tickets can be obtained from Messrs. SOUNDY & Co., Bombay.
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General Manager: Mr. G. A. JENNINGS, R.N.,

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THE
COLUMBIA ELITE SKATING RINK,
OPOSITE THE VICTORIA TERMINUS.
NOW OPEN TO THE PUBLIC.

Evenng, 5 to 7-30, 8 annas.—Night, 8-30 to 11, Re. 1,
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THE RINK IS ALSO OPEN EVERY MORNING EXCEPT SATURDAY
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O THIS SESSION ADMISSION IS FREE.
ATURDAY MORNING, from 10 to 12-30; and
AURDAY AFTERNOON, from 2 to 4, Children's
Masses. Children under 12, free. Adults, 8 Annas.

EARLY MORNING SESSION
from 7 to 9 a.m.
Admission, 8 Annas. Skates free.

THE
"HURDLE RACE."
will take place on
SATURDAY NIGHT NEXT, 22nd March, at 10 p.m.
DISTANCE ½ MILE.
OPEN to ALL COMERS,
3 HURDLES in each lap.
ompetitors should register their names early.

ON MONDAY
THE GREAT EASTER HOLIDAY
Wrespectfully invite everybody to visit Our Ring
MASKED.
As our 1st GRAND MASK CARNIVAL
takes place on this date.

On this occasion we intend to present a
Number of BEAUTIFUL PRIZES
For the most GROTESQUE MASK,
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For the fastest LADY SKATER.
Each Masked Skater to receive a most
HANDSOME "BON BON."

At the earnest request of our Friends
OUR DANCE PROGRAMME
heen lengthened, and we intend to have dancing
n MIDNIGHT to 1-30 a.m. for which we
have engaged a
CIAL BRASS BAND of 25 PERFORMERS.

On TUESDAY EVENING.
Session from 5 to 7-30 p.m. has been formed into
AN INVITATION NIGHT
For the 2nd Battalion, Gloster Regiment.

BANK OF BOMBAY.

HE BANK will be CLOSED on WEDNESDAY, the 26th instant, that day being a Public Holiday der the "Negotiable Instruments Act, 1881."
JAS. H. SLEIGH,
Bay, 20th March, 1890. Off. Secretary and Treasurer.

ICES ! ICES !! ICES !!!
PISTACHIO, VANILLA and RASPBER
Y Cream, PINE-Apple Water Ice, WINE and
SPI of the best quality, wholesale and Retail.
PASY every day fresh, ENGLISH and FRENCH
Sweets
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COUGH, COLD, ASTHMA.
ST. MARTIN'S
PULMONARY BALSAM.
THIS the result of much trouble and long
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It contains NO OPIATE or any other injurious Drug,
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Vegetable drugs, possessing expectorant, demulcent,
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OBSERVE !
It is a perfal VOICE TONIC.
Actors, sgers, and Public Speakers will find this
valuable preparation a real boon for them. IMPARTS
CLEAR and SILVERY TONE to the voice; keeps the
VOCAL ORGAN SONOROUS and in FULL VIGOUR,
and renders MELODIOUS.
or Bottle, Re 1 and Rs. 1-12.
SOLE PROPRIETORS,
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CHEMISTS AND DRUGGISTS, BOMBAY.

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The Bombay Gazette (Bombay	Rs. 36	Inclusive of Postage.
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NOTICES.

IMPORTANT NOTICE.

HUBBUCK'S PATENT WHITE ZINC PAINT

TO Architects, Contractors, Dock Companies, Mill Owners, Railway Companies, Ship Owners and all who are desirous of obtaining, a reliable and durable Paint, THOMAS HUBBUCK AND SON (the original Patentees of White Zinc Paint) beg to inform the above that "HUBBUCK'S GENUINE PATENT WHITE ZINC PAINT AND OILS" can always be obtained of the undermentioned well known Firms in Bombay. This Paint has successfully stood the test of all climates for many years, and has an ever increasing demand; it is far superior in pureness of colour, in body, in fineness, and lasting properties to any other Paint; retains its color, and when mixed with HUBBUCK'S PALE BOILED LINSEED OIL does not crack or blister, and is not effected by atmospheric changes, salt water, or gas). THOMAS HUBBUCK AND SON knowing the importance of such a Paint to the above, trust their Friends will continue to use this world-renowned HUBBUCK'S PATENT WHITE ZINC PAINT, the quality of which never varies

HUBBUCK'S PALE BOILED LINSEED OIL.

THOS. HUBBUCK & SON desire to call attention to their special PALE BOILED LINSEED OIL. This OIL is paler than Raw Linseed Oil and therefore does not discolor White or other delicate colors. By their patent process all the fatty matter (which renders Paint non-drying and sticky) is extracted, making the Paint mixed with this Oil dry quickly with a perfectly hard and smooth surface, prevents blistering, and is therefore consequently much more durable. This Oil has been successfully in use for many years in China, Japan, the West Indies, the Straits Settlements, Burmah, &c., &c. One trial will show the superiority of this Oil in a climate like India, and will do it to become in general demand through India. THOMAS HUBBUCK & SON ship only GENUINE OILS and TURPENTINE, and therefore, trust their friends will see that when ordering HUBBUCK'S PAINTS that the GENUINE HUBBUCK'S GENUINE OILS and TURPENTINE Good Paint is destroyed by using an inferior article.

J. FISCHER and Co., 21, Hummum Street.
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E. E. KURWA and Sons and Co., Apollo Road.
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NUZERALLY SURMALLY, Abdool Rahman Street.
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THOS. HUBBUCK & SON, (ESTABLISHED 1855.)
Manufacturers, Pe[illegible]olors, Varnish[illegible]c,
Lead, Genuine Red [illegible]S AND REFINED
(OIL BO[illegible]HOUSES—[illegible]E St. E.C.
OFFICE AND WARE[illegible]HARF—RATCLIFF, LONDON, E.
FACTORY AN[illegible]

[illegible]AY ART SOCIETY'S
BO[illegible]RIAL ART EXHIBITION,
IN[illegible]School of Art, Esplanade).

THE [illegible]ersazione which is open to members (each of whom can admit two ladies), will be held on WEDNESDAY, the 26th March, 1890. [illegible]on will be declared open at 3 p.m. on The 26th, by H. E. the Governor.
SATURnmens of Persian, Indian, Chinese, Japanese Rare[illegible]e Art on view.

	Rs.	a.
and E[illegible]ckets of Membership	10	0
[illegible]Presidency	2	0
[illegible]Season	0	8
[illegible]Admission		

[illegible]SOUNDY and Co.
To be obtained at Messrs.

[illegible]REER ATHLETIC
WESTERN INDIA VOLUN[illegible]ASSOCIATION.
FOURTH ANNUAL TOURNAMENT.

THE dates of the FOURTH Annual TOURNAMENT of the Western India Volunteer Athletic Association

HAVE FURTHER BEEN ALTERED TO
TUESDAY the 25th and WEDNESDAY the 26th instant.
By order of the Executive Committee,
E. W. FERN.
Honorary Secretary, W. I. V. A. A.

BOMBAY MILLOWNERS' ASSOCIATION.

NOTICE is hereby given that a general meeting of the members of the Bombay Millowners' Association will be held in the Rooms of the Association on TUESDAY, the 25th instant, at 4 p. m, to consider the resolution of the Committee of the Association that in the present state of the industry, it is desirable that the spinning mills of Bombay should be closed eight days in each and every month during the next three months, weaving mills, during that period, not to spin any bundling yarns for eight days a month.
Millowners, who are not members of the Association, are also invited to attend.
By order of the Committee,
JOHN MARSHALL,
Bombay, 20th March, 1890. Secretary.

NOTICE.
VICTORIA GARDENS.
FLOWER, FRUIT, AND VEGETABLE SHOW,
the 26th, 27th, 28th and 29th of March.
Plants for Exhibition received up to noon, the 24th.
Cut flowers, &c., should be sent before 10 a.m., the 27th, the day H. R. H. will visit the Show.

NOTICE.

ANY PERSON being indebted to, or having claims against, the estate of the late Honorary Lieut. J. J. Kavanagh, Sub-Inspector of Army Schools, is requested to communicate with the Undersigned within one month from this d-to, 17th March, 1890, after which no claims will be entertained.
W. F. CAHUSAC, Captain,
26 Bombay Inf., Poona,
President of Committee of Adjustment.

NEOSOTE.
THE NEW ANTISEPTIC AND DISINFECTANT.

"NEOSOTE POWDER," more Antiseptic than ordinary twenty per cent. powder.
"Neosote Liquid" of equal strength.
The "Water Neosoter," the simplest apparatus for applying this new and powerful Disinfectant. One gallon of "Neosote Liquid" suffices for about 1,000 gallons of water.

Price for one cwt. Cask of Powder	Rs. 5½
For 5 gallon Drum of Liquid	" 5½
Much cheaper if taken in quantity.	

Agents,
ROGERS & Co.,
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IMPORTERS and DEALERS are INVITED to TENDER for the supply to the B. B. and C. I. Railway of MISCELLANEOUS STORES as per list posted up at the General Offices, Fort. Tenders will be received not later than noon on TUESDAY next, at the Chief Storekeeper's Office, Parel.
S. A. DUIGAN,
Storekeeper.

KWONG SANG LOONG,

DEALER in China curiosities of different kinds, Fancy Teas, best China Teas, Gold and Silver ornaments especially made in China, guaranteed of pure silver and eighteen ct. gold, good Manilla Cigars, and other sundries, with moderate prices, worth seeing and presenting. good Silk Handkerchiefs with embroidery work, and best Silk Piece-goods, &c., &c. Nos. 398-400, out Fort, Abdool Rahiman Street, Bombay,

GREAT INDIAN PENINSULA RAILWAY,
TEAKWOOD BOARDS.

TENDERS are invited for the supply of 100 tons Teakwood Roof Boards ½" and ¾" thick. Tenders must be made upon the Company's Form sealed and superscribed "Tender for Teak wood Boards" and be delivered at the Agent's Office, Victoria Terminus, Bombay, not later than 1 p.m. (Gunfire) Wednesday 2nd April next, after which hour no Tender will be received.
Tenders must be accompanied separately by a deposit of Rs. 1,000 or the Tender will not be received.
Specifications and Forms of Tender can be obtained from the undersigned.
The Agent does not bind himself to accept the lowest or any Tender.—
ALFRED KING,
Storekeeper.
Storekeepers's Office, Parel, 18th March, 1890.

THE MAHABLESHWAR AND POONA LIVERY STABLE COMPANY, LD.

COMFORTABLE CARRIAGES and good TONGAS can be obtained on Hire from Poona direct and from Wathar.
Immediate application to be made in Bombay to Messrs. CUMOO JAFFER SULEMAN & Co., and at Poona to his Agent Messrs. COOVERJEE ARDESEER & Co., East Street.

ELECTRIC LIGHTING.

THE CHADARGHAT MUNICIPALITY (Hyderabad Deccan), having under consideration a Scheme for lighting the roads within its limits by electricity, will be glad to receive offers from persons prepared to undertake the work. Such offers should specify full details, and should be addressed to the undersigned.
C. WILLMOTE,
Secretary, Chadarghat Municipality.

CONTRACT for the Supply of Provisions &c for Her Majesty's House of Correction and Her Majesty's Common Jail and Government Workhouse Bombay, from 1st April 1890 to 31 March 1891.
Full particulars can be ascertained on application at the House of Correction office, Byculla.
The undersigned is prepared to receive SEALED TENDERS up to the 28th instant.
No reason will be assigned for the rejection of any Tender.
W. P. WALSHE, Captain,
Superintendent Her Majesty's House of Correction and Governor, Government Workhouse.
Byculla, 13th March 1890.

WILLIAM WATSON and Co.,
BANKERS AND AGENTS.
28, APOLLO STREET, BOMBAY.
CURRENT ACCOUNTS kept, and Interest allowed on any amount.
FIXED DEPOSITS received at rates of Interest to be ascertained on application.
PAY, PENSIONS and ANNUITIES Collected Free of Commission without Life Certificate.
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SUBSCRIBED CAPITAL £933,000
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LONDON BANKERS.
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CURRENT Deposit Accounts at
Interest is allowed on Current [illegible]up to Rs. 1,00,000 per cent. per annum on the daily balances [illegible]on balances under Rs. 1,000.
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Interest is allowed on [illegible]. per annum, and for shorter For 12 months, at 5 p[illegible]tained on application.
periods at rates to be [illegible]EXCHANGE.
[illegible]dies and collects Bills payable in The Bank ne[illegible]adras, Kurrachee, Colombo, Rangoon, London, Calcutta[illegible]hai. It grants Drafts on London and on Mandalay, and [illegible]Agencies at the Current Rates of its Branches
Exchange.
By Order of the Directors,
H. CHALMERS,
Manager.

HONGKONG AND SHANGHAI BANKING CORPORATION.

PAID-UP CAPITAL $7,500,000
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From Symes & Co., Pharmaceutical Chemists, Medical Hall, Simla, January 5, 1880, to J. T. Davenport, Esq., 33 Great Russell-street, Bloomsbury, London. "Dear Sir,—We embrace this opportunity of congratulating you upon the widespread reputation, also justly esteemed medicine, Dr. J. Collis Browne's Chlorodyne, has earned for itself not only in Hindostan, but all over the East. As a remedy of general utility, we much question whether a better is imported into the country, and we shall be glad to hear of its finding a place in every Anglo-Indian home. The other brands, we are happy to say, are now relegated to the native bazaars, and judging from their sale, we fancy their sojourn there will be but evanescent. We could multiply instances of the usefulness and efficacy of Dr. Collis Browne's Chlorodyne in Diarrhœa and Dysentery. Spasms, Cramps, Neuralagia, the Vomiting of Pregnancy and as a general sedative, that have occurred under our personal observation during many years. In Cholera Diarrhœa and even in the more terrible forms of Cholera itself, we have witnessed its surprisingly controlling powers. We have never used any other form of the medicine than Collis Browne's from a firm conviction that it is decidedly the best, and also from a sense of duty we owe to the profession and the public, as we are of opinion that the substitution of any other than Collis Browne's is A DELIBERATE BREACH OF FAITH ON THE PART OF THE CHEMIST TO PRESCRIBER AND PATIENT ALIKE. We are, sir, faithfully yours Symes &Co., Members of the Pharmaceutical Society of Great Britain, His Excellency the Viceroy's Chemists."
CAUTION.—Vice-Chancellor Sir W. Page Wood states that Dr. J. Collis Browne was, undoubtedly, the Inventor of Chlorodyne; that the story of the defendant Freeman was deliberately untrue, which, he regretted to say, had been sworn to.—See "The Times," July 13 1864.
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Those who are subject to occasional attacks of Biliousness instead of resorting to the old-fashioned blue pill and nauseous black draught, will do well to keep a box of these Pills by them, and never leave home without them: an attack may thus be nipped in the bud by taking a dose or two, which, if allowed to run its course for a few days, would probably almost completely prostrate its unhappy victim. Sold in boxes at 1s. 1½d., 2s. 9d., 4s. 6d., and 11s.

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NOW issued by this Company, which provides for a Payment to the Assured himself on attaining a specified age; or he can purchase a Pension, if he so desires, for the rest of life; or the Sum Assured is payable to his Representative at the previous death of the Assured, thus comprising in one contract the TREBLE BENEFIT of an Endowment, a Pension payable during life, or as a Family Provision payable at Death.
ENQUIRY-FORM
AS TO THE COST OF
A Sum to be received at a specified age
(or at Death, if previ

...ier, 5 p.m.

...30 to 11 p.m.

... vessels arrived on ... Algoa Bay. Yester... Barry; Cuba (s), Liver... ...ch Mandvi; Pemba (s), Per... ...olle (s), Mussawah.

The following vessels sailed yester... ...ng (s), for Trieste and Venice; Sutlej ...don, &c.; Orion (s), China, &c.; Nurjehan (s), Calcutta; and Indra (s), Aylesford.

PRINCE'S DOCK.—The s. s. Evelyn, Cuba, Merida, and Mobile entered; and the s. s. Locksley Hall left the dock yesterday.

VICTORIA DOCK.—The s. s. Eden Hall and the s. s. Orion left the dock on Thursday and yesterday respectively.

ANNIVERSARY.—The third anniversary of the Pathare Prabhu Social Samaj will take place to-day at 4 o'clock in the Rajguroo House, New Line.

B. B. & C. I. RAILWAY.—The decrease in tonnage in goods traffic on the B. B. and C. I. Railway for the week ending 1st March, 1890, was 34,815 maunds, and increase in money Rs. 16,092.

MUSIC AT THE VICTORIA GARDENS.—The following programme of music will be played by the Band of the G. L. P. R. Volunteers, at the Victoria Gardens, this evening, at 5-30:—

March.....Does your heart beat true to me...Clarke.
Overture...The Armourer.....Lortzing.
Valse .....Christmas Roses.....Waldteufel.
Fantasia ...The Rose of Castille .....Balfe.
Valse .....The Yeomen of the Guard .....Bucalossi.
Polka .....My Queen of Hearts .....Tokli.
Troop .....Killarney .....Clarke.

GOD SAVE THE QUEEN.

FATAL ACCIDENT.—An Inquest was held by the Coroner yesterday, at the Goculdas Tejpal Hospital, respecting the death of Elias Hoosein, aged 30 years. Deceased was a carpenter who was employed to do some repairs to a house at Bajee Pata Street, which was recently burnt. About twenty-four days ago, while deceased was at work on the second storey of that house, a portion of a wall fell upon him; whereby he sustained a fracture of the spine, also a simple fracture to his left forearm, which caused the lower half of his body to be paralysed. He gradually became worse, and died on Thursday. The verdict was that the death of Elias Hoosein was caused by fracture of the spine, the result of a wall accidentally falling upon him.

ALLEGED CRIMINAL BREACH OF TRUST.—Mahoburam Mohanal was yesterday placed before Mr. Richardson and again charged with criminal breach of trust in respect to Rs. 13,000, from the Agra Bank. Mr. Buckanan appeared to prosecute, the accused being represented by Mr. Darur. He had, it appeared, been given a number of notes to cash, and brought a story to the effect that he had been duped. There were supposed to be two other men who were implicated in the offence. Hunmantram Sukaram, head cashier in the firm of Lalchand Ramdal, gave evidence to the effect that the accused had been entrusted with the money, and that he afterwards came to him with his story of having lost it. Some further evidence having been heard, the case was adjourned.

ALLEGED FORGERY.—At the Esplanade Police Court yesterday, Duncan Rolls, a signaller in the Telegraph Department, was charged before Mr. Richardson with assing, as genuine, a false document, which he knew to be forged. Mr. Pitman, Superintendent of the Telegraph Department, laid an information against him to the effect that he had, on the 3rd instant, applied for and obtained three days' leave of absence upon a medical certificate, purporting to have been signed by Surgeon-Major Banks. Upon his commanding with that gentleman, he found that he had signed no such certificate, and the document which the accused had made use of, must therefore have been forged. The prisoner was admitted to bail upon his own recognisance of Rs. 250 and one surety of the same amount, and the case was fixed for hearing on the 25th instant, at 3 p.m.

DIVINE SERVICES.

FIFTH SUNDAY IN LENT, MARCH 23.

ST. THOMAS' CATHEDRAL.

7-30 a.m.—Matins.
8 a.m.—Holy Communion (Choral). Missa Cœlestis —Hymns 96, 261 and 107.
4-45 p.m.—Sunday School.
6 p.m.—Evensong and Sermon by the Revd. H. Rountree—Hymns 184 and 200.
Magnificat and Nunc Dimittis.—Simper in F.
Anthem—In the beginning was the Word. Allen.
Daily Matins at 6-45 a.m., and Evensong at 6 p.m. Thursday—Celebration at 7-15 a.m.

ALL SAINTS' CHURCH, MALABAR HILL.

7-30 a.m.—Matins, Holy Communion, and Address.
6 p.m.—Evensong and Sermon.

WESLEYAN METHODIST CHURCH.
Colaba Causeway.

11 a.m.—Mr. H. A. Geyer.
4-30 p.m.—Sunday School.
6 p.m.—Mr. D. Christie.
7-30 p.m.—Soldiers' and Sailors' Service.
Byculla, Victoria Gardens.
9 a.m.—Mr. D. Christie.
4-30 p.m.—Monday School.
6 p.m.—Mr. John Peters.
Cordial invitation to all.

INDO-BRITISH INSTITUTION, ESPLANADE.
(FOR HOLY TRINITY CHURCH.)

7-45 a.m.—Celebration of the Holy Communion and Sermon.
5 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon.
The Offertories for Church expenses and poor relief.

MISSION CHURCH, GIRGAUM.

11 a.m.—Morning Prayer and Sermon.—Hymns 124 and 271.
6 p.m.—Evening Prayer and Sermon.—Hymns 317, 480 and 155.

ST. PAUL'S CHURCH, KAMATIPURA.

6 p.m.—Evening Service.—Hymns 22, 224 and 230.

ST. MARY'S CHURCH, PAREL.

7-30 a.m.—Holy Communion.
8 a.m.—Matins and Sermon.
5 p.m.—Sunday School.
6 p.m.—Evensong and Sermon.

(Mazagon.)

11 a.m. and 6 p.m.—Divine Service.

METHODIST EPISCOPAL CHURCH.
(Bowen Church near Apollo Bandar.)
Rev. J. E. Robinson, Pastor.

11 a.m. and 6 p.m.—Divine Service
(Grant Road Church.—Rev. J. H. Schively, Pastor.)
8-30 a.m. and 6 p.m.—Divine Service.

CHRIST CHURCH, BYCULLA.

7-30 a.m.—Holy Communion.
11 a.m.—Morning Prayer and Sermon.—Hymns 96 and 169.
6 p.m.—Evening Prayer and Sermon.—Hymns 200, 107 and 28.

ST. PETER'S, MAZAGON.

6-30 a.m.—Holy Communion.
7-30 a.m.—(Choral) Holy Communion, and Sermon by Rev. Br. Beale.
10 a.m.—(Choral) Children's Service and Matins by Rev. Fr. Gardner.
6 p.m.—(Choral) Evensong and Sermon by Rev. F. N. Hall.
Alms for choir expenses.
Daily 6-30 and 7 a.m., and (Choral) 8 p.m.
Sermons on Wednesday and Friday at 8 p.m.

CHURCH OF SCOTLAND.

9 a.m.—B. B. and C. I. Railway Institute, Parel.
6 p.m.—St. Andrew's Kirk, Fort.
Psalm 43, vs. 3, and tune 150.
Hymns 369 and 241.
Paraphrase 90, tune 134.

ST. JOHN THE EVANGELIST, COLABA.
(Passion Sunday.)

8 a.m.—Holy Communion.
11 a.m.—(Choral) Matins and Sermon (Parade Service).—Hymns 107, 108 and 184.
5 p.m.—Children's Service with Address on "Children's Sins."—Hymns 31 and 158.
Offertory for "Children's Gift."
6 p.m.—(Choral) Evensong and Special Sermon on "The Doctrine of the Cross."—Hymns 182, 97, and 370.
Litany of the Passion.

ST. NICHOLAS CHURCH.
(Opposite the Main Entrance to Prince's Dock.)
7-30 a.m.—Holy Communion with Sermon.
6-30 p.m.—Evening Prayer with Sermon.

BOMBAY YOUNG MEN'S CHRISTIAN ASSOCIATION.

Service will be held at Bandora to-morrow at 11 a.m. and 6 p.m. in Bandora House.
All are cordially invited to attend.
Sabbath School at 7-30 a.m.

Service will be held on board the ship Tilkurst in the harbour, on Sunday morning at 11 o'clock. The Bethel Flag will be hoisted. All are cordially invited.

Service will be held on board the s. s. Straits of Magellan at 11 o'clock on Sunday morning.

POISONOUS HAIR RESTORERS ARE YES.—The public have frequently been warned in medical and other papers against using hair renewers and restorers which, being composed of poisonous and mineral ingredients have a most detrimental effect on the hair and scalp. The safe preparation in Rowland's Macassar Oil, which public esteem for the last 100 years has proved to be perfectly harmless and more beneficial in all cases of loss of hair, scurf, and dandriff. It prevents and arrests baldness, strengthens the growth of the hair, and produces soft, luxuriant and glossy hair. It is warranted free from any lead or mineral ingredients and is also sold in a Golden Colour for fair and golden-haired ladies and children. Rowland's Odonto is a pure non-gritty tooth powder; it whitens the teeth, prevents and arrests decay, strengthens the gums, and gives a pleasing fragrance to the breath.—Ask chemists and Perfumers for Rowland's articles of 20, Hatton Garden, London, England.

HIGH COURT.—ORIGINAL SIDE.

(Before the Hon'ble Mr. Justice Parsons.)

FRENCH-POLISH AND VARNISH TRADE-MARKS.
WILKINSON HEYWOOD AND CLARK vs. ELLIOTT WALLACE AND CO.
WILKINSON HEYWOOD AND CLARK vs. GEORGE JENNINGS.

The plaintiffs are varnish and colour manufacturers of Tamarind Lane, Bombay, having as their constituted attorney Mr. W. D. Graham. The defendants, in the first case, are merchants and manufacturers carrying on business at Oak Lane by their agent, Mr. J. L. Sleeman; and the defendant in the second case is a merchant carrying on business at Tamarind Lane. The plaintiffs' claim in both cases was for damages for wrongful imitation of their trade-marks affixed to tins of french-polish and varnish, and for an injunction. Mr. Russell, instructed by Mr. A. F. Turner, appeared for the plaintiffs in both cases; and Mr. Lang, instructed by Messrs. Conroy and Brown, appeared for the defendants.

By consent of the parties, his lordship passed a decree in both cases, perpetually restraining the defendants from adixing with a red medal, or any imitation representing a red medal, any tins of french-polish offered for sale by them not of the plaintiffs' manufacture; ordering the defendants to deliver up to the plaintiffs all wrappers, labels, &c. stamped with the red medal. The defendants in the first case were ordered to pay to the plaintiffs' attorney, for costs, charges, &c., Rs. 1,854-14, and Rs. 250 in lieu of liquidated damages. The amount deposited by the plaintiffs for the defendants' costs was ordered to be returned to the plaintiffs' attorney in both cases. The plaintiffs admitting the receipt, on account of the defendants in the two cases of Rs. 2,269-1-6, on account of the monies directed to be paid by the defendants to the plaintiffs, the latter were ordered, after deducting such monies, to return to Mr. William Taylor, of Taylor's Wharf, Lime-house, London, any balance remaining. The defendant in the second case was ordered to pay the plaintiffs' attorney, for costs and charges, Rs. 1,923-8, and Rs. 250 in lieu of liquidated damages.

LIST OF RESIDENTS.

GREAT WESTERN HOTEL, BOMBAY.

a Col the Hon F Eaton, Gren Gds., N W P
a Mr E Gore-Langton, Madras
a Col and Mrs Codrington
Mr E R Jardine, Bombay
a Maj or Rowan Hamilton, A-D-C, Calcutta
Surg and Mrs H Fletcher, M S
a Mrs Hay Newman, Calcutta
a Miss Hay Newman, Calcutta
Lieut and Mrs R Hamilton, Gorakpur
a Surg-Major and Mrs Major, Gannanore
a Lieut H M Johnston, 15th Ben Cav
a Lieut E Noyes, Highd L I
a Capt G Swinton, Highd Light Inf
a Lieut G Southwell, 2nd Highd Light Inf
a Lieut A J Grant, Bombay
a Mr E Fonrances, Bhosawal
a Mr H Fonrances, Bhosawal
a Mr and Mrs R Pitt, Khandeish
a Mr and Mrs Hunter, Ferozepore
a Mr J Hunter, Melbourne
a Mr and Mrs Mendham, Bhugalpur
a Mr F Casterali, England
a Mr F Hollingsworth, England
a Captain Woodrow, R A, England
a Major Riddell, 2nd R D F, England
a Dr W A Barr, China
a Mr and Mrs M Dougal, Singapore
a Miss Robertson, Singapore
a Mrs H Kenny, England
a Mr C Fox, Dharwar
a Mr and Mrs I Miller, Calcutta
Mr M Irad, England
a Mr and Mrs G. Gefforts C P
a Mr E F Dawson, Belgaum
a Revd and Mrs P Grove, Nasserabad
a Mr F Hutchinson,
a Mr T Stoker, C S
a Col H Bridges, Nowshera
a Mr C Lechler, Madras
a Mr and Mrs Barden, Nagapatam
a Mr I De Barry, I M, Bombay
Mr and Mrs J Medworth, Sr
Mr and Mrs Medworth, Jn
Mr and Mrs J Cuzner
Mr and Mrs J Lewis
Mr Donovan
a Mr H Gough, Secunderabad
a Mr and Mrs H Farrington, Madras
Mrs J C Hodgkinson, Poona
Miss Weir, Poona
a Mr Harold White
Mr E Johnson MCS
Mr and Mrs E Rose, BCS
Major A Caldwell, R A
Trooship Crocodile, England
Mr and Mrs D Kirk
Lieut H Ricketts, Trooship Crocodile
Lieut G Turner Trooship Crocodile
Lieut C B Clery Trooship Crocodile
Lieut H Darell-Brown Trooship Crocodile
Lieut C Anchinleck, Trooship Crocodile
Lieut Lyon-Campbell, Trooship Crocodile
a Lieut W H Wardell, Trooship Crocodile
a Lieut M C Young Trooship Crocodile
a Dr and Mrs C Bedford, M S Trooship Crocodile, England.
Lieut N Gardiner, Trooship Crocodile, England.
Lieut C Wheeler, England
Mr P Gritsanier, Paris.
Mr A Desandier, Paris.
Mr Whandler, I M Engineers, Bombay.
Mr H Mertens, Sn, Bombay.
Mr C Mertens, In, Bombay.
Mr H Schwer, Bombay.
Mr F Place, Bombay.
Mr G W Bake, Bombay.
Mr and Mrs R Tooze, Bellary.
Dr S Grayfoot, Bombay.
Major Radcliffe, Bombay.
Mr A Junkerstoff, Bombay.
Capt J M McQuhae, England
Mr P Mordock, do
Dr A Christie, do
Lt A Ravenhill, do
Lt G Gilbertz, do
Lt G F Glennie, do
Lt A C Greville, do
Mr J Simeon, do
Mr F Thompson, do
Mr Ogilvie, England do
Mr W King do
Mr F Walker, Bombay
Mr A Conley do
Mr B Schnabel do
Mr W Barrett do
Mr J M Heyn do
Mr C Mekin do
Mr C Toomey do
Mr J G Mills do
Mr W H Cresswell do
Mr W B Birch do
Mr J K Grainger, A-V-D, Mandvi
a Mr S Bannerjee, Calcutta
a Mr C Chatterjee do
a Mr and Mrs G Vidal, CS, Poona
a Mr and Mrs C Winchester, C S, Surat
a Mr H Batty, C S, Poona
a Capt Silver, Nagpur
a Mr R Warden, I M, Bombay
a Mr H Dobbin, IM, Bombay
a Mr R H Elliott
a Mr and Mrs Waterston
a Lieut and Mrs Norman, Dhera Ismail Khan
a Capt J Anderson, R A, Calcutta
a Capt Webster, Bombay
a Mr and Mrs J Silcock
a Mrs W F Kaye
a Major Mayon
a Major Dawson
a Mr and Mrs J Nicholetts, C S

Residents left during the week marked (a)

DAILY EXPORTS.—MARCH 21.

FOR LIVERPOOL.

Glandower s—100 bales cotton, F Sanquet and Co; 200 bales cotton, Gaddum Bythell and Co; 150 bales cotton, Goculdas Toolseedass; 345 cwts myrabollams, S Pragji; 900 cwts wheat, Tod Durant and Co; 600 lbs brassware, Ardesbir N Byramjee.

Persia s—500 bales cotton, J C Bushby and Co; 200 bales cotton Thos, Moore and Co; 300 bales cotton, Ernsthausen and Co; 1,000 cwts wheat, H Callianjee; 2,100 cwts myrabollams, David Sassoon and Co.

FOR LONDON.

Evelyn s—275 bales cotton, David Sassoon and Co; 2,000 cwts bone meal, Hajee Nathu Esse; 325 cwt horns and 2,000 cwts bonemeal, Esmail Peerdin; 150 cwts coir yarn A Mahadew; 6,000 cwt bonemeal Rehimatoola Caderbhoy; 300 cwts bonemeal F Rahimbhoy; 250 cwts olibanum and 196 cwt dry ginger, H Dassa; 10 bales skin, M J Joomabhoy and Co; 4 bales hides, A Rehman Essac.

Sutlej s—11 cwts ivory E Passeanse and Co; 6½ cwt ivory, N Measane; 5½ cwt ivory, N Javarchand.

FOR HULL.

Ebro s—1,350 cwts myrabollams, A Khinjee.

FOR ANTWERP.

Straits of Magellan s—875 cwts hemp, John L Kerston; 470 bales cotton, E Spinner and Co; 220 bales cotton, David Sassoon and Co; 480 bales cotton, Volkart Brothers; 500 bales cotton, F Sanquet and Co; 4,000 cwts gingelly seed, Lyon and Co; 100 cwts horn, F Hurst.

Westow Hall, s—1,999½ cwts rapeseed, Tod Durant and Co.

FOR HAVRE.

Iran s—100 bales cotton, John Fachiri; 318 bales cotton, Gaddum Bythell and Co; 100 bales cotton, George Lockhart and Co.

Lady Armstrong s—800 cwts linseed, E D Sassoon and Co.

FOR DUNKIRK.

Charter Tower s—325 cwts horn, George Lockhart and Co; 400 cwts groundnuts, Ralli, Brothers.

Kt of St. George s—1,798 cwts groundnut, and 300 cwts rapeseed, Ralli Brothers.

Allsacraig s—405 cwts groundnuts, Beyts Craig and Co.

Swainly s—660 cwts groundnuts, Beyts Craig and Co; 2,001 cwts rapeseed, E D Sassoon and Co.

FOR GENOA.

Sandfields s—200 bales cotton, The Bombay Co; 10 bales cotton, A Blaschock and Co; 100 bales cotton, Tod Durant and Co.

Marida s—3,000 cwts groundnuts, John L Kerston; 800 cwts linseed, A Blaschock and Co.

D Balduino s—100 bales cotton, Lyon and Co; 1,200 bales cotton, Glade and Co; 200 bales cotton, Durst and Co; 400 bales cotton, E Spinner and Co; 1,998 cwts myrabollams, Ralli Brothers; 3,655 cwts gingellyseed, Volkart Brothers; 860 cwts linseed, A Blaschock and Co; 2,000 cwts linseed, E Spinner and Co; 200 tons old iron pieces, R Tyabji and Co.

FOR TRIESTE.

Imperator s—285 bales cotton, David Sassoon and Co; 220 bales cotton, J C Bushby and Co; 110 bales cotton, The Bombay Co.

FOR VENICE.

Imperator s—220 bales cotton, Glade and Co.

FOR LEGHORN.

D Balduino s—2,000 cwts wheat, J L Kerston.

FOR NAPLES.

D Balduino s—200 bales cotton, Durst and Co; 4,000 cwts wheat, Tod Durant and Co.

FOR BARCELONA.

D Balduino s—100 bales cotton, E. Spinner and Co; 100 bales cotton, Durst and Co.

FOR MARSEILLES.

Olympias—580 cwts castorseed, Ralli Brothers.

FOR CALCUTTA.

Patiala—352 bales cotton, R. Luckmdass.

ALL those who appreciate Lily-white Teeth fearlly of the Mouth, and a Breath of Flowers, should use Kemp & Co.'s FLORAL MOUTH ELIXIR, which is both a perfect dentifrice and at the same time a delicious Mouth-Wash For bottle, Re. and Rs. ...

THE FINANCIAL STATEMENT.

Concluded from page 6.

tion to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS.

54. This head comprises both Military and Civil Works. In the revised estimate the expected improvement in revenue, Rs. 45,500, is almost entirely due to the sale of the Burrakur iron-works to a Company. The price was Rs. 46,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rs. 1,000,000, which has been regularly made for several years plus Rs. 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55. By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rs. 822,300 in the Revised Estimate, and a large part of this, namely, Rs. 304,000, represents the cost of the progress made during the year in equipping Upper Burma with jails, court-houses, and roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rs. 1,493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but considerable higher provision is made for next year.

ARMY.

56. The Estimates are:—

Receipts.

	Budget, 1889-90	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India and England.	944,600	1,022,100	982,600

Expenditure.

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India ...	15,107,000	14,959,000	14,806,000
England ...	4,005,300	4,126,600	4,020,100
Exchange ...	1,862,400	1,857,000	2,079,000
Total...	20,974,700	20,933,600	21,505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin-Lushai Expeditions. Notwithstanding the heavy outlay on the Chin-Lushai Expeditions, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following:—Considerable economies have been effected in the Upper Burma charges; the rate of exchange for the conversion of the pay of British troops is 1d. lower than that provided in the Budget; and the actual strength of the Army was less than that provided for. In the English expenditure there is a considerable increase, but it is an increase which will give relief to the estimates of future years. A special payment of £150,000 to the War Office has been provided for on account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the Army in India, the method of assessing them has been under discussion for many years, and is at present being considered by a committee over which Lord Northbrook provides. It is understood that the payment of this £220,000 will extinguish or almost extinguish, all liabilities on this account, other than current ones.

57. It will be remembered that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure. The decrease in India, however, requires explanation. The estimates of both 1889-90 and if in 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respect:—

(a) Better exchange for payment of British troops &c., 1s. 5d. in place of 1s. 4d.

(b) Less expenditure on Commissariat requirements.

(c) Reduced provision on account of troops in Sikkim.

(d) Reduced expenditure in Upper Burma.

(e) Reduction in mobilisation charges.

The aggregate reductions on these accounts if not far short of Rx. 700,000, so that for purposes of comparison the ordinary charges for the Army of India may be reckoned at about Rx. 14,400,000 as compared with the actual Estimate of Rx. 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rx. 14,806,000, and the difference between that figure and Rx. 14,400,000 or Rx. 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provison of Rx. 200,000 made for operations in the Chin-Lushai country, Rx. 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

Generally speaking the English charges is very great, namely, £614,800, and practically represent the cost of re-arming the British troops through out with the new rifle, and of supplying 21 more batteries of 12-pounder breech-loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £715,682 (945,803—200,200). The re-arming of the Army is a reform that had to be undertaken sooner or later, and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEFENCES.

59. The Estimates are:—

Budget 1889-90, Rx. 1,102,900; revised, Rx. 758,400; Budget, 1890-91, Rx. 892,300.

In the current year the outlay on expenditure is much below the grant in both India and England. The grant for India was Rx. 545,000 and the lapse is expected to be no less than Rx. 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on is, £147,800, and the resulting saving in Exchange, Rx. 67,700. The grant for next year is Rx. 425,800 for India, the highest expenditure in India in one year hitherto having been Rx. 447,800.

SECTION III.—PROGRESS IN UPPER BURMA.

60. The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91:—

Revenues.

	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.
Civil Revenue ...	547,000	755,200	901,100
State Railway Receipts...	...	115,000	180,000
Total...	547,000	870,200	1,081,100

Expenditure.

	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.
Civil Expenditure—			
Police ...	732,000	868,200	838,100
Other Departments ...	339,000	366,400	450,200
Railways (including interest on Capital) ...	...	192,800	226,400
Military Works ...	190,000	150,000	150,000
Civil Works...	314,000	298,100	290,000
Irrigation...	23,000	20,000	30,000
Army Special Expenditure	824,000	600,000	450,000
Total...	2,422,000	2,495,500	2,434,700

Thus the deficit in 1888-89 was estimated at Rx. 1,875,000, in 1889-90 at Rx. 1,625,300, and in 1890-91 it is excepted to be Rx. 1,353,600. The actual results have recently turned out considerably better than the anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx. 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue, in paragraphs 12 and 13, and in those on Railways in paragraph 47.

SECTION IV.—WAYS AND MEANS—HOME TREASURY.

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below:—

Council Bills.—Throughout the currens year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawings gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high in consequence of the large increase in the net expenditure in England.

Debt incurred, and capital receipts from and advances made to Railway Company.—It was explained in paragraph 35 of last year's Financial Statement that the Secretary of State proposed to borrow under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been over-estimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central), receiving the advances both in England and India. Three per cent. stock for this amount was accordingly issued in May 1889 at a premium of £1 1s. 6d. per cent. The large increase in the amount received from Companies is due chiefly on £800,000 raised by the Great Indian Peninsula Railway Company, and £500,000 by the Indian Midland Railway Company which it was expected, would be raised in 1888-89. The issues to Companies in England on capital account were overestimated; the Revised Estimate £2,258,200 on this account includes £800,000 for discharge of debentures, the balance representing purchase of Stores, &c.

The works on the Chaman Extension, for which a heavy grant was made in 1889-90, are now far advanced and require a very much smaller grant in 1890-91 to provide for their completion. The Chenab Bridge is practically completed. The Sind-Pishin, Sind-Sagar, and Assam-Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove necessary.

The expenditure on the Villupuram-Guntakal Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx. 963,900 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be opened for traffic about January next.

62. The following is the Secretary of State's Budjet Estimate of Ways and Means for 1890-91:—

Net Receipt.	£
Council Bills ...	14,989,000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures ...	2,300,000
Permanent Debt for Purchase of the South Indian Railway ...	3,200,000
Capital Receipts from Railway Companies ...	2,733,300
Deposits and Advances ...	2,200
Add Opening Balance ...	4,503,833
Total ...	27,627,333
Net Outgoings.	
Excess of expenditure over Revenue ...	15,871,300
Capital expenditure of Government in England ...	857,800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures ...	500,000
Issues to Railway Companies on Capital Account ...	4,045,600
Capital charge involved in redemption of liabilities ...	3,300,000
On account of Remittances from India...	1,197,300
Add Closing Balance...	2,192,333
Total ...	27,627,333

The most important feature of this Estimate is the providing for the proposed purchase of the south Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrus ed to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of such portion of share capital. It is accordingly proposed to raise only £3,300,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in statement C. of the Appendix. The Secretary of State also proposes to raise a loan of £2,366,000 for advances to Railway companies in India and Burma under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills during the year. It should be understood that, in raising these as the present indentures of the Secretary of State, on part of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient.

WAYS AND MEANS—INDIA.

63. The Ways and Means Estimate of India is as follows:—

Net Receipts.	Budget. 1889-90. Rx.	Revised. Rx.	Budget. 1890-91. Rx.
1. Excess of Revenue in India over the Expenditure charged against it ...	22,016,900	23,198,900	22,008,100
2. Public Loan ...	2,500,000	2,000,000	...
3. Increase of Unfunded Debt—mostly Savings Bank Deposits ...	629,700	11,100	209,600
4. Appropriation from Revenue for Reduction of Debt...	...	433,500	534,500
5. For Remittances (Government Balances) ...	1,142,900	801,500	1,179,900
Add Opening Balance ...	12,900,001	13,305,189	14,586,889
	39,158,901	39,843,989	39,608,489
Net Outgoings.			
6. Expenditure charged to Provincial Revenues ...	640,800	—352,500	767,700
7. Capital Expenditure of Government in India ...	2,224,900	1,961,900	2,568,100
8. Loans to Municipalities, &c. ...	827,700	702,900	—907,000
9. Other items ...	170,400	—552,900	—177,700
10. Issues on Capital Account to Railway Companies ...	1,221,400	985,500	887,200
11. Council Bills, Sterling Account ...	14,690,900	15,503,300	14,921,900
12. Council Bills, Exchange ...	6,829,800	6,084,300	6,712,300
Add Closing Balance	12,553,301	14,595,889	13,924,989
	39,158,901	39,843,989	39,608,489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

64. In the Budget Estimate, provision was made for a loan of Rx. 2,500,000 in India. By the 20th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crops was known and the consequent saving in expenditure was assured. The Revenue receipts also showed improvement over the Estimate. Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx. 2,000,000. This was taken up at an average rate of Rs. 99-14-11·5 per 100 rupees yielding Rx. 1,998,697.

In 1890-91 it is not proposed to raise any loan in India notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx. 3,750,000. The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No. 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890-91. This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require.

65. Savings Banks.—The influences which determined Government to reduce limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement. It was to be expected that for the first year the effect of this change would be marked, as deposits, which at the date of change were in excess of the new maximum (Rs. 2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures:—

Year.	Net addition to deposits in the year. (cash).	Interest.	Total net addition.
	Rx.	Rx.	Rx.
1887-88...	+656,300	+224,000	+880,300
1888-89...	+653,200	+201,800	+947,000
1889-90 Estimate.	—323,500	—281,500	+39,000
1890-91 Estimate.	—34,400	+288,800	—254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year.

Loans to Municipalities and Presidency Corporations.—

66. The net figures for Local loans in 1888-90 and 1890-91 are Rx. 709,900 and Rx. 907,000, of which Rx. 300,000 and Rx. 370,000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rx. 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a sum of Rx. 553,200. The Bombay Port Trust only asks for Rx. 20,000, and that in the current year.

The advances made to these two Corporations on account of the Docks will stand thus:—

		Calcutta. Rx.	Bombay. Rx.
Up to 1888-89 ...		1,377,600	848,600
Advalced in 1889-90		420,000	20,000
" 1890-91	Estimates	552,200	...
Total...		2,350,800	868,800

67. Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rx. 12,553,300 a year ago, is now expected to be Rx. 14,397,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rx. 13,924,000.

SECTION V.—SUMMARY.

68. The principal features in this statement are ...

(a) The accounts for 1888

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under this scale.

CEYLON TEA, as used at the Byculla Club, Bombay Club, Yacht Club, and Club of Western India, Poona. Sample tin of 1 lbs. obtainable at the offices of PHIPSON & Co.

STEPHENS' INKS.—If you want to buy STEPHENS' GENUINE INKS of every description go to HUSSUNALLY ABDOOLALLY'S Bombay Stationary Mart, Victoria Buildings, opposite *Times of India* Buildings.

WANTED.—Second hand GAS or WATER PIPES 1½ inch diameter. Iron rods one inch or one and a half in diameter. State price to X. Z. Care of this Office.

REPAIR of WATCHES, CLOCKS, MUSICAL BOXES, &c.—Any complicated or plain watches and clocks repaired by the undersigned at very moderate cost, and to the perfect satisfaction of the owner. Hold four numerous high testimonials in the line. JEHANGIR, G. COWASJEE WATCHMAKER and Jeweller, 91 Medows Street.

MAHABLESHWAR DAWK RE-OPENED. —Comfortable Phaeton and Tonga Dawks ready laid from Poona direct, and also from Wathar, can be had at moderate charges. Apply to Burjorjee Pocshaw, Diplomaed Dawk Supplier to ordinary to His Excellency the Right Honorable Lord Reay, Governor of Bombay.

TOBACCO.—Havelock's and Tennant's, in STICKS of 4s and 6s to a lb. in Bond or Retail for sale. Trial orders solicited.—ERANI HORMAZ SHERIAR, Cigar and Tobacco Merchant, No. 3, Rangari Mohia, opposite Crawford Market, Bombay.

LANOWLI GYMKHANA HOTEL.—Now Open the LANOWLI GYMKHANA HOTEL, newly built, with every convenience of latest designs. Excellent table. Good view and westerly breeze. Under European management.

REPORTER WANTED for an English Daily. Apply "B." care of this office.

COME AND SEE!—Just arrived from China and Japan an entirely new Stock of NOVELTIES of Artistic design and finish.—EBRAHIM ADAMALLY, China Bazaar, Meadow Street, Fort, Bombay.

ROLLER SKATES.—For Sale, a pair with Ball Bearing. Price Rs. 75. Also a pair with pen bearings for Rs. 15. Apply GEYER & Co. Ld., Hornby Row, Bombay.

ICES! ICES!! ICES!!! Every day 3 kinds of Ices. Fresh Pastry, Wines and Spirits of the best quality, Wholesale and Retail.—MORENAS and CO., General Merchants.

COOKING STOVES! COOKING STOVES!! By Wright and Butler in large sizes with Kettle, Sauce Pan, etc. complete from Rs. 21-8, Almost at Cost Price to clear stock.—SHROFF BROTHERS.

AUCTION SALE of the late Colonel Wise's Carriages, Horses, Rifles, Saddlery, &c., by order of the Administrator-General, at CRAWFORD'S Rooms, THIS DAY, at 2 p. m.

TO IMPORTERS.—An English Gentleman, many years in Manchester Piece-goods House desires appointment in Bombay Branch of Manchester House. Requires state salary, approximately. "X. Y." care of this Office.

WANTED.—FURNISHED HOUSE at Khandalla, till end of May. T. HAMILTON, Belgaum.

WANTED.—For a first-class HOUSE a COTTON SELECTOR, an expert GODOWN KEEPER, and a Shipping Clerk. None but thoroughly efficient active and reliable men need apply to "A. B. Y." care of this Paper.

DRAUGHTSMEN WANTED.—TWO DRAUGHTSMEN WANTED, experienced in details of constructional iron work. Apply with copies only of testimonial which will not be returned. Stating salary required to "X. Z." care of this Paper.

STEAM-LAUNCH.—"VICTORIA." This Fine New Launch is AVAILABLE FOR PICNICS to Elephanta and other places of pleasure resort in the Bombay Harbour. For Terms apply to THOMAS COOK & SON, 13, Rampart Row.

SHAPOORJEE & Co., General Purveyors and Bazaar Agents (Established 1871,) No. 3, Crawford Market, and No. 40, Meadow Street, Bombay.

ILLUMINATIONS FOR FESTIVITIES!!! —The Portable Electric Light Installation of the *Bombay Gazette* has been renewed and enlarged, and is available for lighting up Public Entertainments, Wedding Festivities &c. Apply to the "ELECTRICIAN," *Bombay Gazette* Office.

TO LET from April 1st, excellent SUITE of ROOMS on Colaba Causeway. Apply Mr. HASUMA AHMED, or Tenant, second floor, No. 6, Colaba Causeway.

TO LET.—Second floor and two newly built shops in House, No. 6, Hornby Row, Fort. Apply next door to PURSOONJEE MERWANJEE RANJEE.

TO LET LARGE ROOMS WITH BATHroom and stable. Tastefully dressed. Apply ORIENTAL LIFE OFFICE, Albert Building.

MATHERAN.—RUGBY HOTEL, MATHERAN, is the most central, comfortable and fashionable Hotel on the hill. Rooms are bright, airy and open to westerly breeze. Terms moderate.

MATHERAN, GRANVILLE HOTEL, recently built near Gymkhana, occupies unrivalled situation, commanding extensive views.—Bright Airy rooms, not low-priced as found at other hotels.

FINEST VERY OLD SCOTCH WHISKEY from DANIEL CRAWFORD, 81, Queen Street, Glasgow. This rare old Whiskey may be had from Messrs. FINLAY, MUIR & Co., Bombay.

PIANOS thoroughly renovated and tuned by Professional Europeans, at moderate rate. MARCKS & Co., Limited.

THE "CHAMPION" HAND ICE MACHINE, indispensable for Camp and Up-country residences, Simple, Effectual, Economical, in stock.—F. W. SHALLIS, Marine Street, Bombay.

DEWJEE CANJEE & Co.—Teakwood and Blackwood Plain and Inlaid Furniture of English and Indian Designs made to Order.—Chuckla, No. 6.

HUCKABACK TOWELS.—Pure Linen 37"×20", Hetfast make. A special line. Remarkably cheap, Rs. 10 per doz.—BADHAN, PILE and Co., Ld., Bombay.

JUST RECEIVED a LARGE SUPPLY of ONE-DAY BEE ALARM TIMEPIECES, Rs. 8. Goes in any position. Warranted for 2 years. STEFENAURE and Co., Fort.

FOR SALE.—A WAGGONETTE by Crowley, in good condition, patent axles, and Lady's step. Apply to Mr. BAGNALL, Altamont Road, Cumballa Hill, Bombay.

NOW READY—MACLEAN'S GUIDE TO BOMBAY for 1890.—Enlarged, Corrected, and Revised up to Date. Indispensable for Visitors and Residents. Cloth bound.—Price Rs. 3.—Postage 1 annas *Bombay Gazette*, Albert Building, Fort, Bombay.

PEARSE is now sending DIGESTIVE BREAD to all parts of the Island, 12 loaves per rupee. Send your orders please.

BEAUTIFUL CHINESE PAPER LANTERNS FOR SALE of all sorts and sizes. Kwong Sang Loong, Old Fish Market, Abdool Rahiman Street out Fort.

MRS. CREAGH, DIPLOMAED MIDWIFE and LADIES MONTHLY NURSE, will be glad to accept any Orders for the above. Up-country no objection. Address—FEMALE WORKSHOPS, Grant Road.

LADIES visiting Bombay will find a Choice Assortment of SILKS, DRAPERY, MILLINERY and every REQUISITE for travelling in INDIA, or proceeding home, at Mrs. TAYLOR'S Dressmaking and Millinery establishment, 23, Medows Street, Bombay.

A TRIAL SOLICITED.—A NEW BAKERY just established back of the late Mr. Freeborn's Mill, Falkland Road. Bread made of American Flour, 12 for one rupee. Apply to—M. HEARSCH.

A. & B. MACKAY'S Liqueur Whiskey and Highland Whiskey, the choicest of their kind, approved by Royalty. Need only a trial to use no other brand. To be had from P. N. KRITIKAMALA & Co., Marine Street, Fort, Bombay.

JOHN Y. LANG, Esq. (Dep. Grand Master of all Scottish Freemasonry in India):—During the late epidemic of fever at Delhi, I sent up from Bombay a supply of Dr. Ba'lwin's Ague-Mixture, and our Staff, which was prostrated by fever, derived immediate benefit from its use. Orders for Batliwalla's Ague-Pills or Mixture may be addressed to Dr. H. BATLIWALLA, Dadur, Bombay. May also be had of Kemp & Co. and Phillips and Co., at Re. 1 each.

A YOUNG WIDOW LADY, residing at a Winter Seaside Resort in the South of England, is desirous to receive two or three little Anglo-Indian CHILDREN in her private family to board and educate. The greatest care would be given to both moral and physical training, with every comfort of a well-appointed home. Good references. For further particulars, etc., apply "P.," care of this office.

JEHANGIR J. CURSETJI, M.D., L.R.C.S., L.R.C.P., L.M., SURGEON-ELECTRICIAN AND AURAL SURGEON,

Late Clinical Assistant at the Royal Ear Hospital and West End Hospital for Nervous Diseases, London, CAN BE CONSULTED FOR DISEASES OF THE EAR, NOSE, AND THROAT, From 3 to 5 p.m.

10, CHURCH GATE STREET.

DR. JAYNE'S SANATIVE PILLS are specific for all Bilious Affections.

DR. JAYNE'S SANATIVE PILLS cure Melancholy, sick Headaches and Costiveness.

DR. JAYNE'S SANATIVE PILLS are a sovereign remedy for Erysipelas, Diseases of the kin and Inflammation.

DR. JAYNE'S SANATIVE PILLS have succeeded in working an effective cure when all other drugs have failed.

NOTICE.

HIS ROYAL HIGHNESS PRINCE ALBERT VICTOR of WALES K.G., having expressed his desire to that effect, MESS DRESS will be worn at the Official dinner and Reception at Government House, on the 24th inst., and not full dress as previously notified.

By Command,
A. W. FORBES, Capt.,
A. D. C. in Waiting.

Government House, 19th March, 1890.

NOTICE.

THE Public are informed that on the occasion of the LANDING of H. R. H. PRINCE ALBERT VICTOR CHRISTIAN EDWARD of WALES, K. G., K. P., on SATURDAY, the 22nd instant, all carriages going to the Apollo Bunder must approach by the Road passing the Sailors' Home and no carriages will be allowed down this road after 5-p. m.

Those carriages containing ticket holders will set down at the entrance to the Pavilion and will be parked on the new Reclamation, as also carriages of those persons not alighting.

Carriages will take up at the Pavilion and pass out by the Sailors' Home.

No carriages will be allowed down the new Road passing the Apollo Hotel after 4 p.m., that road being reserved for parking empty carriages.

The Saluting Battery being near the New Reclamation owners of nervous horses are advised to send their carriages to a safe distance by the new Road.

W. H. WILSON, Colonel,
Commissioner of Police.

Police Commissioner's Office, Bombay, 19 March, 1890.

NOTICE.

LADIES and GENTLEMEN attending the EVENING PARTY at GOVERNMENT HOUSE, MALABAR POINT, THIS DAY are requested to drive in by the Lower Gate. The carriages will be parked outside the Upper Gate and on taking up at the platform will drive out by the Lower Gate.

W. H. WILSON, Colonel,
Commissioner of Police.

Police Commissioner's Office, Bombay, 22nd March, 1890.

NOTICE.

MR. C. A. GRAVES.
DENTAL SURGEON.
HAS REMOVED
from Modowa Street to
ESPLANADE ROAD.
(next to National Bank of India)
and Malabar Hill Road.

THE EXCELSIOR BILLIARD CUSHIONS on the new PATENT LOW PRINCIPLE are now being made by BY JOHN ROBERTS AND CO. LD. and can be supplied at the same price, as those made on the old principle. Price lists free on application to, JOHN ROBERTS AND Co., LD. GENERAL HOUSE FURNISHERS, AND PRACTICAL BILLIARD TABLE MAKERS, 18, MARINE STREET, BOMBAY.

DR. F. B. SEERVAI,
SURGEON DENTIST.
NO. 3, HORNBY ROW,
Opposite the Bombay General Post Office.

"THEY HAVE NO EQUAL"

Is the universal opinion of everybody who has tried.

DR. SCOTT'S BILIOUS and LIVER PILLS, for bilious and liver complaints, indigestion, wind, spasm, foul breath, nervous depression, irritability, lassitude, loss of appetite, dyspepsia, heartburn, giddiness, dizziness of the eyes, &c., being as mild and tonic in their action as they are certain in their curative effects. Prepared by W. LAMBERT, London, England, in bottles ONLY, 1s. 1½d. The genuine are in green packages, with "WILLIAM LAMBERT" on the Government Stamp. Insist on having those and none other.

"AGENTS WANTED.

TRADE "SANITAS" MARK
DISINFECTANTS
(FLUIDS, POWDERS, SOAPS),
NON-POISONOUS, PLEASANT AND BEST

Used by more than 1,000 Boards of Health and Hospitals Gold Medals, Calcutta 1883-84, Paris 1885, Antwerp 1886. PAMPHLET FOR USE IN INDIA ON APPLICATO

"Valuable Antiseptic and Disinfectant."—*Times*
"Safe, pleasant and useful."—*Lancet.*
Of all Chemists and Stores throughout India.
THE "SANITAS" COMPANY, Limited,
CONTRACTORS TO H. M.'s ADMIRALTY
Letchford's Buildings, Bethnal Green, London.

PERFECT PEBBLE SPECTACLES, CAREFULLY ADAPTED TO CORRECT ALL DEFECTS OF VISION. SPECTACLES vs. BLINDNESS.

THE symptoms indicating failure or irregularities of sight are frequently too long disregarded, and either from Ignorance or fealing of difference the aid demanded by nature is withheld until serious mischief has been caused to the sight often resulting in blindness.

LAWRENCE AND MAYO,
OPHTHALMIC OPTICIANS,
OPTICIANS TO THE
PRINCIPAL OPHTHALMIC SURGEONS IN INDIA.

OFFICES: 11, RAMPART ROW, BOMBAY.
3 and 4, Hare Street, Calcutta,
20 and 21, Mount Road, Madras,
And 20, Tyndale Place, London, N.

WRIST WATCHES.
Complete with Black or Brown Leather Straps.

Oxydized Steel .....from Rs. 25
Silver ..... „ Rs. 35
Oxydized Silver..... „ Rs. 40
14ct. Gold ..... „ Rs. 55
18ct. Gold ..... „ Rs. 59

Solid Gold wristlets in flexible chain, and other designs from Rs. 92 and upwards. They can be adjusted to take any Lady's Watch.

Performance and Durability Guaranteed.

MARCKS AND COMPANY, LD.
BOMBAY AND POONA.

GRINDLAY GROOM & Co.—BOMBAY
GRINDLAY & CO.—CALCUTTA.

PACKAGES for MESSES, CLUBS, SOCIETIES SCHOOLS, STORES, UP-COUNTRY FIRMS and PRIVATE INDIVIDUALS cleared and forwarded. To avoid delay the Shippers should be instructed to send us direct the Bill of Lading and Invoice.

SHIPPING.—GOODS, PACKAGES, and BAGGAGE shipped and INSURANCE effected when requested.

MACLEAN'S
GUIDE TO BOMBAY
AND
BOMBAY DIRECTORY
FOR
1890.

Printed and Published at the "BOMBAY GAZETTE" Office.

INDIAN PRICE—Rs. 3; with Postage, Rs. 3-4.

THE GUIDE AND DIRECTORY for the year 1890 contains a great deal of new and interesting information connected with the unprecedented progress made by the city in recent years.

While recording the advance that has been made in material prosperity, the Guide gives a comprehensive account of the numerous charities which are maintained by the benevolence of leading citizens of the past and present generations, and accurate and detailed descriptions of the various new public buildings which have been completed during the year.

The Directory has been carefully corrected and revised up to the day of going to Press. Valuable information has been added, and special care has been taken that the local information shall meet the wants of commercial men and the general public.

To be had at the *Bombay Gazette* Office Albert Buildings, Esplanade, Fort.

SHIPPING INTELLIGENCE.

THE steam-ship Indra, 2,332 tons, Captain J. Firth, sailed yesterday for Antwerp, with a general cargo.

THE steam-ship Glenelg, 1,617 tons, Captain A. Ellis, sailed yesterday for Trieste and Venice with a general cargo.

THE steam-ship Evelyn, 1,529 tons, Captain A Steele, arrived in harbour yesterday from Barry via Galle in ballast. The vessel is consigned to Messrs. James Mackintosh and Co.

THE Bombay and Persia S N Co's steam-ship Mobile, 916 tons, Captain T Hughes, arrived in harbour yesterday from Muscowah with a general cargo, 3 cases of ivory, and 13 deck passengers.

THE Coasting steam-ship Hindoo, 25 tons, Captain G J Baker, arrived in harbour yesterday from Gutch-Mauvi, &c., with a general cargo, and the following passengers:—Col Salmon, Mr. Wilkin, Mr. Tadbat, and 563 deck passengers.

THE steam-ship Saphire, 1,348 tons, Captain R W Robertson, arrived in harbour on Thursday evening from Algoa Bay in ballast and W H Vancour and H. B. Beyers, as cabin passengers. The vessel is consigned to Messrs James Mackintosh and Co.

THE steam-ship Cuba, 1,301 tons, Captain H Agnew, arrived in harbour yesterday from Liverpool via Karachi with a general cargo, Rev A. K. D. Smith as cabin and 16 deck passengers. The vessel is consigned to Messrs Killick, Nixon and Co.

THE B I S N Co's steam-ship Pemba, 986 tons, Captain R W Gimblett, arrived in harbour yesterday from the Persian Gulf via Karachi, with a general cargo, 40 cases of opium, and the following passengers:—Surg Maj Craig, Mr. O Davis, Mr. Reynolds, Mr. Husson, Mr. and Mrs Cole and 142 deck passengers.

VESSELS IN DOCKS.—MARCH 21.

PRINCE'S DOCK.

Vessels.	Tons.	Captains.	Sheds.	Company or Agents.
S.S. Euro	1591	Elliott	A	F Muir & Co
„ Ia. Hall	2276	Coolin	B	E Bates & Co
„ Mobile	916	Hughes	C	B & P S N Co
„ S. Magellan	1777	Clark	F	F Muir & Co
„ Evelyn	1529	Steele	HJ	.....
„ Sandfield	1292	Murray	K	.....
„ Merida	1487	Wale	L	J Mackintosh & Co
„ Alnwarrig	1185	Hassell	M	.....
„ Glendower	1650	Hodge	N	J Mackintosh & Co.
„ Cuba	1301	Agnew	O	R Nixon & Co
„ Indra	2332	Firth	P	W & A Graham & Co
Ship Sir Lancelot	896	Collin	Q	V Ebrahim

VICTORIA DOCK.

			No.	
S.S. Persia	2317	Hutchinson	2	W. and Graham & Co.
„ Olympia	1635	Coote	4	.....
„ Mombassa	...	Macfarlane	6	.....
„ Imperator	2141	Beentinger	7	.....
„ Orion	2134	Vidas	8	.....
„ Bushcer	338	Rotwell	9	M. Mackenzie & Co
„ Iran	2216	Delargy	10	.....
„ C. Towell	1960	Wilkin	12	Boyle Craig & Co
„ Eden Hall	2273	Jones	13	E Bates and Co
„ Lady Armstrong	1313	Abbott		W & A Graham & Co
„ D. Balduino	3044	Cruciani		F Bozzoni

ARRIVALS.

Mar.	Vessel.	Commander	From
20	Saphire (s)	Robertson	Algoa Bay.
21	Evelyn (s)	Steele	Barry, Feb. 8.
	Cuba (s)	Agnew	Liverpool, Feb. 18.
	Hindoo (s)	Baker	Gutch Mandvi.
	Pemba (s)	Gimblett	Persian Gulf.
	Nurjahan (s)	Young	Calcutta.
	Indra (s)	Firth	Antwerp.

DEPARTURES.

Mar.	Vessel.	Commander	Destination.
21	Glenelg (s)	Ellis	Trieste & Venice.
	Sutlej (s)	Worcester	London, &c.
	Orion (s)	Hilda	China, &c.
	Nurjahan (s)	Young	Calcutta.
	Indra (s)	Firth	Antwerp.

The following vessels began to load yesterday:—
Steamer D Baldunio, for Genoa, &c.
„ Evelyn, for London.
„ Mobile, for Aden and Muscowah.
„ Hindoo, for Gutch Mandvi, &c.
„ Cuba, for Hamburg.
„ Busheer, for Persian Gulf.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 20.

Stopford, Major, Bo, R. A, off leave, from Poona.

MARCH 21.

Huggins, Capt, Ms, 21st M I, on leave, from Secunderabad.

Newsom, Voty Surg, Bo, A. V. D., Inspection duty, from Kirkee.

Smith, Lieut, Beng, R A, on leave, from Dinapoor,

Giles, Capt, Beng, 21st, P I., on leave, from Agra.

Walker, Col, Bo, R A, on duty, from Fatehgarh.

O'Brien, Capt, Beng, 3rd D. Gds, on leave, from Pindi.

Willis, Lieut, Bo, 14th Bo I, on leave, from Bhuj.

Pemberton, Col, Bo, Marine Batt, off leave, from Baroda.

DEPARTURES—MARCH 20.

Cowen, Surg, Ms, Med Staff, to Madras.

MARCH 21.

—, Capt, Beng, Rifle Brigade on leave to Bareilly.

Giles, Capt, Beng, 21st P I, on leave, to England.

Huggins, Capt, Ms, 21st M I, from leave, to Secunderabad.

Stewart, Surg-Maj, Bo, Poona Horse, on fur, to England.

Campbell, Lieut, Ms, 1st G Regt, from leave, to Thaytemyo.

Lawley, Capt, Ms, 7th Hussars, on leave, to England.

Gallwell, Maj, Beng, R. A, on leave, to England.

Walker, Capt, Bo, R A, on duty, to Poona.

BOMBAY VOLUNTEER RIFLE CORPS.
REGIMENTAL ORDERS BY LIEUT.-COL. THE HON'BLE L. H. BAYLEY,
Commanding Bo. Vol. R. Corps.
Bombay, 22nd March, 1890.

1. The Regiment will parade at 4 o'clock this evening opposite the High Court to take part in the reception of his Royal Highness Prince Albert Victor of Wales. Red uniform, helmets, arms and accoutrements. Tram fares to and from parade will be paid on application to Company N. C. officers detailed for that purpose. Cadets will be conveyed in special Tram cars this evening as follows:—

Byculla School and Byculla Scottish School—Two single cars leave Victoria Gardens at 3-5. p.m.

St. Mary's College—Two double cars leave Victoria Gardens at 3-5. p.m.

BOMBAY LIGHT HORSE.

2 There will be drill for all members at the Riding School at 7 o'clock this morning. Plain clothes.

3 The Squadron will parade at 4 p.m. this day near the National Bank Buildings and afterwards take part in escorting H. R. H. Prince Albert Victor from the Apollo Bunder. Swords and bandoliers.

4 Under Rule 15 of the Regulations of the Corps the following parades preparatory to Inspection are ordered for all members:—Wednesday, 26th March, at 7 a. m., and Thursday, 27th March, at 7 a. m. Squadron Parade on the Kennedy Sea Face. Swords and carbines.

By Order,
T. W. C. HEATHCM, Captain, and
Adjutant, B. V. R. C.

BOMBAY VOLUNTEER ARTILLERY,
BATTERY ORDERS
By Major G. W. Roughton, Commanding
Bombay Vol. Artillery.
Bombay, 22nd March 1890.

To-day the Battery will fall in at the Municipal Office at 4-30 p.m. to fire a royal salute on the landing of H. R. H. Prince Albert Victor. Dress.—Uniform and helmets, with bill, badge and chin-chain. It is particularly requested that members will turn out for this parade.

By order,
A. LESLIE, Captain,
Acte. Adjutant, B. V. A.

HIGH COURT.—MARCH 22.

(Before the Hon. Mr. Justice Scott.)

Summary suit to be heard in Chambers.

134-90—Jadurson, B and K—Nanchand Fatehchand and another vs Nanabhai Narrotumdas and another.

(Before the Hon. Mr. Justice Parsons.)

For Judgment.

372-89—Little, S F and N—The Oceanic Steam Navigation Co. vs Soondardas Dharamsi and others—Convoy and B.

To speak to the minutes of the decree.

578-89—Khunderao M—Pootlibai vs Ruttonbai and another—Wadia and G.

For consent decree.

361-89—Roughton and B—Amatbai vs Haji Essa Haji Tyeb and others—Nanu and H.

362-82—Roughton and B—Alias Haji Tyeb and others vs Haji Essa Haji Tyeb and others—Nanu and H.

For investigation of pauperism.

43-89—In person—Fatimabai vs Hurichand Purshotum and another—Payne, G and S.

13-90—In person—Moonaya Sewji vs Dewraj Harsi and another—Chalk, W and S.

4-90—In person—Saloobai vs Kondabai and others.

115-90—In person—Goolam Ali Goolam Hoosein vs Goolambhoosen Alibhai and another—Ardesir, H and D.

16-90—In person—Sorabjee Eduljee Marker vs Eduljee Cowasjee Marker.

45-89—In person—Nundbai vs Goverdhundas Bhaidas—Little, S, F, and N.

17-90—In person—Purshotum Luckmon and others vs Bai Bodibai and others—R Skipsey.

18-90—Jadurson, B, D, and K—Sowerimuthu Selvan Pillay vs The Oriental Government Security Life Assurance Co—Ardesir, H and D.

For argument on exceptions to Commissioner's Report.

42-81—Crawford, B, B, and P—Pandurang Jawbs vs Shivram Jagannad and others—Jadurson, B, D, and K; S P; and C, B, B, and B.

Postponed Long Causes.

561-89—Macfarlane, D and H—Chintoba Sadashiv and others vs Gunput Pandurang—Balkrishna and D.

142-89—Thakurdas, D and C—Allibhoy Kurmally vs Maliomadbhoy Rowjee—Tyabjee and D.

THERMOMETER READINGS.

THURSDAY NIGHT, MARCH 20.

10 p.m. ... ... 79·6

FRIDAY, MARCH 21.

6 a.m. ... ... 77·4
10 a.m. ... ... 83·9
2 p.m. ... ... 86·0
4 p.m. ... ... 83·3

COMMERCIAL INTELLIGENCE.

EVENING, MARCH 21.

THE Indian Co[illegible] involve increased Wire Transfers to Bombay yesterday, and 7 lakhs to Calcutta, at Wednesday's rate of 1s. 5d.; and the Exchange Banks' buying rate on India, at 30 days' sight, remained at 1s. 4 9-16d., to which it was reduced on that day. Bar Silver was unchanged at 43¾d. per oz.; and 4 per cent. Rupee Securities were unaltered at £69⅞; but 4s per cents were ¼ higher at £71⅛. Consols remained at 97⅛; but Indian Sterling Loan was ¼ per cent. lower, at 107¼. Paris quotations come as before.

The Reserve of the Bank of England, according to the weekly statement wired yesterday, had not changed since the previous Wednesday, being still 51 of the Liabilities. The Bank rate remained at 4 per cent.; and the market rates of discount retained the advance of ½, which they acquired on Wednesday, being quoted at 3 per cent. for short London Bills, and 2¼ per cent. for six months' sight Indian Bank paper. No Specie shipments are advised to this port: but £30,000 in Silver goes to Calcutta by the weekly steamer.

The Wheat and Seed markets were unchanged. Mid.-Plantation Coffee was 1s. lower, at 104s. per cwt. Cotton on Liverpool closed steady last evening; Surats quiet, the total Sales having aggregated 6,000 bales, inclusive of 400 Surats. The reduced rate of 6 1-16d. was still quoted for spot Mid.-American: but Arrivals were 1-64d. higher for March and March-April deliveries, and 1-32d. in all more distant positions, at 6 1-32d. to 6 9-64d. per lb. An advance of 1-16d. in Good Ginned Oomra, at 4 13-16d., is the only change in quotations of East Indian Cotton. The day's Imports were 4,000 bales. The Manchester market was quiet.

In New York, the price of ready Mid-Uplands advanced 1-16 cent. yesterday, say to 11 7-16 cents; and June Futures were 8 points higher, at 11·42 cents. The Receipts at the U. S. Ports were 6,000 bales on Wednesday, and 3,000 bales yesterday; and the figures from the opening of the season to date now give the following comparison with those of the previous two years:—

	1890.	1889.	1888.
Thursday's Receipts	3,000	12,000	4,000
Five days' do.	31,000	67,000	31,000
Since 1st Sept. 1889	5,489,000	5,131,000	5,051,000

Here, only a small business has been passing in Cotton to-day, but the tone of the market has been firm, at previous rates. The reported purchases sum up under 1,500 bales, consisting principally of Mowa, at Rs. 227-8; Broach, at Rs. 249-55; and Bengal, at Rs. 170½-86½; and smaller parcels of Ginned Oojein, at Rs. 214; and Julgaum, at Rs. 207 per candy.

WHEAT has been in rather more enquiry and the market has acquired a steady line; but only a moderate business has been done to-day, and quotations are quite unaltered.

SEEDS continue in good request for export, and considerable transactions are again reported on the basis of previous rates, in a firm market.

The Receipts of Produce into Bombay yesterday were as follows:—

Cotton	13,317 bales.
Wheat	12,157 qrts.
Linseed	19,727 „
Rapeseed	5,333 „
Gingelly	4,513 „
Ground Nuts	3,366 „
Castor Seed	2,413 „

We have no fresh quotations for Exchange this evening, the Banks having been closed for a native holiday. The Freight, Government Paper, and Share markets have also been closed.

STEAMER MOVEMENTS.

SINGAPORE, MARCH 21.

The P. and O. Co.'s s. s. Lombardy (extra) left here for Bombay this morning.

SUEZ, MARCH 21.

The s. s. Carthage, with the outward English mails of 14th instant, left here for Aden at 4 a.m. to-day.

The P. and O. Co.'s s. s. Rohilla (extra), from London, left here for Bombay at 10 a.m. to-day.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 19.

The Liverpool Cotton Market closed steady. Surats quiet.

Good Dhollera	4 11-16d.
The Manchester Market quiet.	
7 lbs. Shirtings	5s. 3d.
8¼ „	6·6d.
40s Mule Twist	9d.
Exchange on India, 30 days' sight	1s. 4 9-16d.
2½ per cent. Consols for account	97¼
3 per cent. French Rentes	88¼ ex coup.
4 per cent. Rupee paper	69½
4½ per cent.	71¾
3½ per cent. Sterling Loan	107¼
Bar Silver	43¼ d. per oz.

The Bank of England returns for the week ending yesterday show the following results:—Total bullion, £ 24,100,000, increase, £ 300,000; public deposits, £ 10,300,000, increase, £ 800,000; other deposits, £ 23,300,000, decrease, £ 100,000; other securities, £ 21,660,000, increase, £ 400,000; notes and gold, £ 17,440,000, increase, £ 500,000. The Bank's reserve is 51 per cent. of the liabilities.

TELEGRAPHIC LINE REPORTS.

MARCH 21.

STATE OF INTERNATIONAL COMMUNICATION.

Great Britain.—Via Teheran, perfect. Via Turkey, perfect. Via Suez, perfect.
Continent of Europe.—Via Teheran, perfect. Via Turkey, perfect. Via Suez, perfect.
America.—Via Brest, perfect. Via Valentia, perfect. Via Direct Cable, perfect.
Australia.—Via Penang, perfect. Via Amoor, perfect.
China.—Via Penang, perfect. Via Amoor, perfect.

Private telegrams in code or cypher for Khartoum (Porto Novo), on the West Coast of Africa, are prohibited at present.

Mail for Mauritius and Madagascar closes at Zanzibar at 6 a.m. on Sunday, the 23rd.

FOREIGN TELEGRAPHIC SERVICE.

LATEST dates of foreign messages received at Bombay from the United Kingdom during the 24 hours ending at 8 p.m. of the 21st March 1890.

Via.	Latest Dates. D.	H.	M.	Time occupied in transmission.* Hours.	Minutes.
Turkey	...	...	...	...	...
Teheran	21	6	44	...	52
Suez	21	8	18	...	4

Time occupied in the transmission of messages to Bombay during the 24 hours ending 8 p.m. on 21st March 1890.

—	Maximum Time. H.	M.	Minimum Time. H.	M.
From Calcutta	1	13	...	2
„ Kurrachee	...	7	...	1
„ Madras	1	22	...	1

* Difference in longitude allowed for.

CALENDAR.—MARCH 1890.

PHASES OF THE MOON.
First Quarter ..... March 28th, 2h 23·8m p m.

Days.	Engagements, &c.	Sun-rise. H.	M.	Sun-set. H.	M.	High Water. H.	M.	Low Water. H.	M.
Sat. 22	Arrival of Prince Albert Victor in Bombay, 3 p m (Apollo Bunder.) Bellary Press Co. Meeting, 3 p.m.	6	3	6	11	0 1	39m 12 a	6 7	47m 4 a
Sun. 23	5th Sunday in Lent.	6	2	6	11	0 1	39m 57 a	6 7	47m 4 a
Mon. 24	Expected arrival of Lady Harris. Prince Albert Victor's Reception. Fair on the Esplanade. Arrival of Sir Asman Jah from Ajmere. Official Dinner to Prince Albert Victor, Malabar Point. English mail expected per s. s. Thames.*	6	1	6	12	1 1	16m 37 a	7 7	22m 35 a
Tu. 25	Western India Volunteer Artillery Association Tournament (Milower's Association, Grasam's Buildings, 4 p.m.	6	0	6	12	1 2	47m 32 a	7 8	56m 15 a
Wed. 26	Municipal Standing Committee, 3 p.m. Bhownuggur Exposure Gazette Case. Prince Albert Victor Illuminations and Fireworks. Western India Volunteer Artillery Tournament. Victoria Gardens, Fruit and Flower Show, (Judging of horses.)	6	0	6	12	2 3	18m 18 a	8 8	31m 38 a
Thr. 27	Byculla Club Dinner to Prince Albert Victor. Novelty Theatre: Boadicea's Amateur Dramatic Company 9 p.m. Victoria Gardens, Fruit and Flower Show. Prince Albert Victor at the Victoria Gardens (Grand Day.)	6	59	6	12	2 4	48m 16 a	9 9	4m 33 a
Fri. 28	Departure of Prince Albert Victor, per Mail Steamer. Novelty Theatre: Boadicea's Amateur Dramatic Company, 9 p.m. Victoria Gardens Fruit and Flower Show. Departure of the English Mail per s. s. Assam.	5	58	6	13	3 5	33m 22 a	9	53m

Left Aden on Tuesday at 11 p.m.

DOMESTIC OCCURRENCES.

THE CHARGE FOR INSERTING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.

OTHER PRESIDENCIES.

BIRTHS.

COWIE—March 18, at 2-5, Harrington Street, Calcutta, the wife of Edward Cowie, of a daughter.

MURPHY—March 18, at Agra, the wife of J Murphy, P W D, of a son.

STAUG—March 19, at Gauhati, the wife of E H Silverwood Staug, P W D of a son.

MARRIAGE.

GREGSON—TAYLER—March 19, at Bankcorah, Charles B Gregson, of Amiagora, to Annie, third daughter of W V G Tayle, B C S.

The Bombay Gazette

SATURDAY, MARCH 22, 1890.

SIR DAVID BARBOUR'S Budget Statement, which was laid before the Supreme Legislative Council yesterday, is shorter than usual, and covers much less ground than some of the Budgets which have gone before it. In some of these the Finance Minister has made use of the opportunity for composing elaborate treatises upon no matter how many indiscriminately chosen topics of financial interest. Sir David Barbour has shown the world that he knows how to write books, but he rightly recognises that the presentation of the Budget furnishes no fit opportunity for a literary dissertation on the exchange problem, excise, and every other topic with which the Finance Department has to exercise itself. The result is, perhaps, the dullest Budget that we have had for some years. Yet it is clear, straightforward, and sufficient, and we believe that it will satisfy the public. The salient fact in Sir David Barbour's review of the financial situation is the substantial improvement which came over the situation during the current year. The improvement, indeed, began in 1888-89, the final accounts of which show a surplus of Rx. 37,000, instead of an anticipated deficit of Rx. 698,000. In the closing year a small surplus of Rx. 106,000 was looked for. This would, in ordinary circumstances, be regarded as little better than a mere balancing of the Budget; but the result has been greatly more satis

TELEGRAMS.

[SPECIAL NEWS TELEGRAMS.]

HONOURS FOR PRINCE BISMARCK.

BERLIN, MARCH 21.

Two Imperial Rescripts have been issued thanking Prince Bismarck for his services to the State, and creating him Duke of Lauenburg, Colonel-Commanding of Cavalry, and Field-Marshal-General of the Forces.

PRINCE BISMARCK'S SUCCESSORS.

Count Herbert Bismarck temporarily retains the charge of the Foreign Office, and General Caprivi will be both Chancellor and President of the Prussian Ministry.

GERMAN DECORATION FOR A FRENCH OFFICIAL.

BERLIN, MARCH. 21.

The Emperor William has decorated M. Jules Simon, French Delegate to the Labour Conference, with the Prussian Order of the Red Eagle.

A CORRECTION.

The basis of the settlement of the colliers' strike is an increase of five per cent. now and five per cent. in August; not five pence, as erroneously stated.

[REUTER'S TELEGRAMS.]

MILITARY REFORMS IN GERMANY.

BERLIN, MARCH 20.

It is stated that Emperor William intends making notable military reforms, and it is rumoured that reduction in the terms of service in the army, and in expenses of service generally, are contemplated by the Emperor.

THE ROYAL COMMISSION REPORT ON THE SERVICES.

LONDON, MARCH 20.

The report of the Royal Commission on the services has been published. It suggests the appointment of a Military Council, consisting of the two Secretary of War and the First Lord of the Admiralty as professional advisers, and a few selected officers of each service to discuss the estimates before they are presented to the Cabinet, also to discuss the questions affecting both the services.

The report advocates various changes in the Admiralty and the War Office, and deprecates the centralization of responsibility in the Commander-in-Chief, and advocates the creation of special organization with the chief of the staff and department, comprising the present intelligence branch and such part of the Adjutant General's division as deals with the mobilization and defence schemes.

The Chief of the staff will be appointed for five years, and will report annually as to the needs of the Empire.

All heads of departments are henceforth to be directly answerable for economy and efficiency in their respective departments.

The report also advocates the creation of an Ordnance Department.

SIR JAMES FERGUSSON ON THE BOMBAY DEFENCES.

LONDON, MARCH 20.

In the House of Commons Sir James Fergusson, replying to a question, said he had read remarks made by the Duke of Connaught at the Bombay Yacht Club dinner, regarding the inefficiency of the Bombay defences.

The War Office, Sir James said, had arranged to supply new armament for batteries, and the Admiralty, subject to the approval of the Treasury would arrange for the manning of floating defences.

PRINCE VICTOR ON TOUR.

[FROM OUR SPECIAL CORRESPONDENT.]

VERAVAL, MARCH 21.

Prince Albert Victor's shooting expedition in the Gir proved unsuccessful as no lion was bagged. The Prince's reception at Junagadh was enthusiastic, the town being brilliantly illuminated. The Prince left the foundation-stone of the Loper Asylum this morning, and left for Veraval at about 7 A.M. The H. M. S. Lawrence left Veraval for Bombay at 8-30.

THE SUPREME LEGISLATIVE COUNCIL.

[FROM OUR OWN CORRESPONDENT.]

CALCUTTA, MARCH 21.

To-day in the Viceregal Legislative Council the Hon. R. Scoble, in submitting the report of the Select Committee on the Railways Bill, remarked that it is of general application. He did not recognise the claim in its entirety made by some of the older guaranteed companies, that nothing in the present Act should affect existing contracts between the Government and those companies. He had already interpreted some provisions of these contracts more liberally than a court of law would have done. With regard to the Great Indian Peninsula Railway Company, Bombay Baroda Company, and the Madras Railway Company, which seek immunity from the operation of the Act, it would be unreasonable and detrimental to the public interest to hold that railway companies which had obtained Legislative Acts have been granted a species of monopoly for the public benefit, are exempted from subsequent legislation in reference to restrictions under which, as circumstances change and new conditions arise, that monopoly is to be exercised. The Hon. R. Scoble approved of the appointment of the Railway Commission which will be composed of a Judge of the High Court, the Director-General of Railways, and the President of the Chamber of Commerce. Its function will be to settle principles for the guidance of railway administrations in cases of special importance or difficulty, but not of frequent occurrence. With regard to the working of railways, a section has been introduced, providing that in every train which is to run more than fifty miles, a third-class compartment, furnished with closets, shall be reserved for females. No such provision is made for males, because a small percentage of passengers travelled more than a hundred miles. Mr. Scoble did not approve the object of the Madras Chamber of Commerce to require railway administrations to carry goods at their own risk, and at the same rate as they charge when goods are carried at the risk of owners. If this responsibility were imposed upon them by legislation they would charge railway risk rates in all cases. Railway receipts are not to be given the same effect as bills of lading. He cited a case recently decided by the Bombay High Court, in which it was held that railway receipts were not instruments of title under the Indian Contract Act, and that, an unpaid vendor was therefore not deprived of his right to stop goods in transit by reason of endorsement of receipts to secure specific advances. By the new Act no railway or tramway, which is the property of the Government of India, the dividend of which is guaranteed by the Government, shall be liable to road cess or public works cess, without the previous consent of the Governor-General in Council.

In the Bill to amend the Tariff Act Sir David Barbour said the Government decided to raise the duty from five to six rupees per gallon for the following reasons: First, on general grounds, it was thought desirable to increase the cost to consumers of intoxicating liquors; secondly, it is an accepted principle of excise administrations in India to gradually raise duty on spirits made in India to tariff rate, which practically sets a limit to increase; thirdly, it is hoped that the increase may check the increasing import of cheap deleterious foreign spirits; and, fourthly, increased duty will make substantial additions to public revenue, namely, nine lakhs of rupees. Sir Barbour asked the Bill be passed immediately, so that a large quantity of liquor may not be removed from the board. Both the Bills have been passed.

CIVIL SERVICE CANDIDATES.

[FROM OUR OWN CORRESPONDENT.]

MADRAS, MARCH 20.

The Hon'ble J. H. Garstin, presiding at the annual meeting of the Physical Training Association, alluded to the startling fact that of twenty two native candidates for the entrance Civil Service Examination recently, seventy per cent. were rejected as physically unfit.

THE MADRAS CONVOCATION.

The Convocation of the Madras University was held this evening, H. E. the Governor, as Chancellor, presiding. One feature worthnoticing was that it was the first time of a Mahomedan taking the M. A. and B. L. degrees. Mr. Ragunatha Mudaliar delivered an address which was well received by all class. He quoted the University statistics, showing that in the past the higher the academical standard, the greater was the rate of mortality. He warned graduates against allowing mental growth to outrun the physical growth. Coming to political matters he alluded to the benefit of the British rule, and warned his hearers against letting it be thought they were wanting in grateful loyalty. Let them ask for what more they wanted, but ask in such a way that there may be no doubt or misgiving regarding their loyalty and obedience to the established authority. The task of the British Indian Government was rough and trying. One does not make it harder by wilful misrepresentation. He next dealt with social reform. While respecting the Shastras he urged that a new social scheme, based on the Shastras, would be inadequate and positively injurious, and not suited to the present age.

VANITY FAIR.

(FROM OUR LADY CORRESPONDENT.)

LONDON, FEB. 28.

"The Coming Woman," as she is called, though she is in reality already *come*, is a great creature. She dares attempt everything and succeeds. Another male monopoly, the pulpit, has been attacked, and has been surrendered to her without a struggle. Not in England—oh! no, we are too truly conservative, or too devoted adherents to the advice of the Apostle Paul, to countenance women putting in a prominent appearance in Church or Chapel. It is in Brooklyn that the women preachers have made themselves heard, and the Unitarian Congregation is the first to own the privilege of sitting under a lady divine. There are already a number of women preachers in the Unitarian body, and they are considered its most active and progressive workers.

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What would be thought here of Miss Carrie J. Bartlett, in a simply made black dress, with a cluster of roses in her corsage, standing up to address a congregation, we need not inquire. We are not advanced enough to own a Carrie Bartlett, nor a congregation that would sit under her. But it is not so elsewhere. Miss Bartlett, though only three years in the ministry, has already made a name as an eloquent and clever preacher. She is apparently about twenty-five or thirty, rather tall, and fine looking, with large earnest eyes, and an expressive mouth. Her voice is pleasant, her pronunciation distinct, and she does not overdo her part, by straining at eloquent effect, or by extravagant gesture. Before taking to the pulpit, she was engaged in newspaper work, which, she says, was her training for her present duties—a strange school to learn theology in!

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The *Figaro* tells us that the audacious Madame Bernhardt, of whom we heard last as anxious to play "un mystere"—to be crucified, is now intent on posing as the Mater Dolorosa, thinking herself well qualified for her part by the troubles she undergoes in her son's scampishness. The *role* of Cleopatra in Sardou's play is considered more suited to her by all decent-minded people who are beginning to regret that she was not cremated on her own pyre, when as Joan of Arc she stage faggots were set accidentally ablaze. Madame Bernhardt thinks that the part of Cleopatra will suit her, and says that she is essentially feline and catlike. Cats were worshipped in Old Egypt, and Madame Bernhardt believes that Cleopatra was an incarnation of the popular divinity. Cat-like and Cleopatra like the divine Sarah is in many ways, and though not a really popular divinity, she may share in even less than two or three thousand years the privilege lately accorded to the cats of Old Egypt of helping to fructify the soil of our newer land.

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It is not *apropos* of Egyptian cats or French Cleopatras, but of remarkable women that Dr. Anna Kingsford's name follows Madame Bernhardt's in the record of the week. At Steinway Hall last Saturday there was a commemoration of Mrs. Kingsford's "withdrawal from this earthly sphere," which was attended by the theosophists who formed her coterie. Dr. Anna Kingsford was the wife of an English clergymen, but to quit the routine of country parochial duties unsuited to the wider range of a clever, though visionary, mind. So she became a medical student in Paris, studying at the same time science and philosophy. Before she left Paris, she had become an ardent anti-vivisectionist and theosophist, and to the advancement of her views she devoted all her energies. Mrs. Kingsford made a very beautiful apostle of the new belief with her golden wavy hair, large expressive eyes, veiled with long dark lashes, and brilliant coloring, and to many who worshipped at her feet she was more than the teacher, she was almost to them what Sarah Bernhardt believes Cleopatra to have been to the cat-worshipping Egyptians, the incarnation of a popular divinity. But alas! she was not immortal.

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As we jostle one another in the streets, rich and poor, wise and foolish, serious and frivolous; so one woman's name follows another without regard to order. To-day the 28th Feb. Miss Amy Fowler Father Damien's successor, sails from San Francisco for Molokai. New York people have been very kind to her. Besides her piano and two thousand two hundred dollars, she has a camera, a type writer, music, and an immense trousseau of useful things.

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Mrs. Jannie B. Ward, another enterprising woman spirit, though in a different line has started on a trip through South America as its newspaper correspondent. The journey will fill a year at least, as it is intended that the traveller will visit every division of the country.

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It will be a pleasure to many who have not yet read Robert Elsmere by Mrs. Humphry Ward to hear that it has been just published in a half crown edition—a test of its extreme popularity. Miss Ethel Arnold, sister of Mrs. Humphry Ward, has written a long interesting article on Oxford which will appear in Harper's, and will be illustrated in a way to still further enhance its value.

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The *Star* tells us that it will comfort us to know, that Mrs. Mackay has at last definitely cast anchor in London. Possibly it ought to be a comfort to us, but somehow we do not realize it at once—we should perhaps feel it more if she offered us her cast-off house near the Arc de Triomphe in Paris as a testimonial of our worth as chronicler extraordinary of the Mackay family.

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Mrs. Mackay has acquired (not bought as ordinary people are reported) Mr. Charles Wilson's house, in Grosvenor Square, which he rebuilt entirely only two years ago, for sixty thousand pounds. And Mr. Wilson removes to Lansdowne House, in Berkely Square, for which he has given no less a sum than three hundred thousand pounds. Silver mines and shipping are after all a little worth looking after.

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Miss Nellie Patterson, says *Woman*, has just completed her four years' apprenticeship to a machinist's trade, in Connecticut. She is working at her lathe and vice in a factory, and it is said there is not a mechanic in the whole shop can do a better job or in less time than the prettiest girl in Connecticut.

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Women who like to dress quickly will not admire the velvet sleeves that have broken out like a plague everywhere, but velvet buttons and pipings of a pretty contrasting shade, or of one of the shades in a delicate plaid material are not objectionable. The latest novelty in hats is a large nimbus of black lace, sparkling with jet, and with a large jet dragon fly to fasten its broad bow of colored ribbon. It is tied under the chin with a narrow colored ribbon, and a pretty girl, with fuzzy golden hair, looked like a very stylish saint stepping out of a stained glass window. A fan of natural orchids, wrapped in the same shade of mauve gossamer as their delicate petals, looked very lovely at an at home this week, but they fade, and then alas! for the cost.

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Mr. Hamilton Aide's indictment of English society in his article in the *New Review* of February, raised a huge outcry—a storm of vehement protests—that we had as he suggested, grown more vulgar, more stupid, more frivolous, more susceptible of bribery and corruption was declared an absurd and outrageous libel by every one inside the pale of slandered society.

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But it is time to open our eyes to the truth when American papers begin to make a big joke, and to be convulsed with fun over the new industry started by the British matron of high degree: the introduction of American heiresses into society, (of course for an adequate consideration); and it must be acknowledged that we have, indeed, sunk even below vulgarity; and that Mr. Aide did not even go far enough when he said "No one is excluded if he be only rich enough to entertain, or notorious enough to form a spot—sometimes very black one—of attraction in the crowd." He might have added, no one is excluded who can hire a chaperone with a sufficiently respectable old name to paddle away its patronage in exchange for American dollars. "It is the destruction of Society in England" adds in the destruction of Society in America," adds in the destruction of Society in England" adds in the destruction of Society in America," adds Mr. Aide, "that the man who can contribute nothing of value to the casket is permitted to open it with a golden key." But what one sees advertisements of a lady of title offering to introduce young American nouveaux-riches as so many dollars the season, and of other dames of rank who offer, on moderate terms, to drive ladies in their carriages to make calls, one question if there is much to destroy in such society, and finally one comes to the conclusion that the man or woman of the golden key is to be commiserated for his or her innocence in paying so high for the privilege (?) of being introduced into society so demoralized. "Society," says Teufelsdrockh, "which the more I think of it astonishes me the more, is founded upon cloth." Mr Hamilton Aide, as well as Teufelsdrockh, is astonished at society. "What shall we say of the elders," continues Mr. Aide, "the venerable flock, who during the past fifty seasons, have seen everything, heard everything, eaten everything; who, one would imagine, must be suffering from social as well as physical indigestion, but who yet bare their shoulders gladly, as martyrs of old bared there thereto, to the capital punishment of another crush? It is a species of madness; and unfortunately muzzling in this case is prohibited." What shall we say to Mr. Hamilton Aide's indictment in face of the bartering of patronage, loaning of carriages, and even hiring of court plumes to meet the exigencies of impoverished nobbishness.'

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We must, in truth, plead guilty to having amongst us members of society who bend the knee occasionally, if they do not prostrate themselves altogether in the exercise of what Mr. Aide calls "the most degrading of all religions—the worship of the Golden Calf."

H. R. H. PRINCE ALBERT VICTOR'S RECEPTION IN BOMBAY.

His Royal Highness Prince Albert Victor of Wales who arrives in Bombay this afternoon will meet with a most fitting reception. In the preparations for the Royal visit, Bombay has determined not to be outdone by the other large cities his Royal Highness has visited during his tour. The illuminations, the nature of which were described in our issue of last Saturday, are going to be very grand, and it is expected they will even surpass the memorable lighting of the city on Jubilee Day. The last week of his Royal Highness's stay in India will no doubt be a pleasant one, even although the weather is beginning to grow warm.

It is expected that the I. M. S. Lawrence will reach the harbour this afternoon, and his Royal Highness will, of course, be received with all the Naval and Military honours due to him. As soon as the Lawrence is signalled from the Light House, three guns will be fired from the Saluting Battery, at intervals of ten seconds each. A deputation, consisting of the Chief Secretary to Government, the Military Secretary to his Excellency the Governor, and one of his Excellency's Aides-de-Camp will proceed on board the steamer.

His Royal Highness will leave the Lawrence at 5-15 p. m., and on his reaching the shore a Royal Salute of 31 guns will be fired from the Saluting Battery. A guard-of-honour of British Infantry with band and colours will be mounted at the Bunder head. His Royal Highness will proceed along the Esplanade Road as far as the Post Office, and thence by the Queen's Road to Malabar Point. Under the orders of his Excellency the Commander-in-Chief the Brigadier-General Commanding the Bombay District will make arrangements for the roads to be followed by his Royal Highness, as far as the Post Office, being lined with the troops in Garrison and the Volunteers. His Royal Highness will be received at the Bunder by his Excellency the Commander-in-Chief and Staff, by his Excellency the Commander-in-Chief of her Majesty's Naval Forces, East India Station, and Staff, by the Chief Justice of Bombay, the Lord Bishop of Bombay, the Members of Council, the Judges of the High Court, the Additional Members of Council and of his Excellency the Governor for making Laws and Regulations, the Vice-Chancellor of the University of Bombay, the Secretaries to Government, the Brigadier-General Commanding the Bombay District, the Director of the Indian Marine, the President of the Municipal Corporation, the Private Secretary and the Staff of his Excellency the Governor, the Municipal Commissioner of Bombay, the Sheriff of Bombay, the Chairman of the Standing Committee, the Under-Secretaries to Government, and the Heads of Departments, Civil and Military.

His Royal Highness will proceed to Government House, Malabar Point, escorted by a detachment of his Excellency the Governor's Body Guard and of the Bombay Light Horse. The detachment of the Light Horse will fall out at the Church Gate station. A guard-of-honour of Bombay Infantry will be mounted at Government House, Malabar Point. An officer's guard of forty-five British rank-and-file will remain on duty at Government House, Malabar Point, during his Royal Highness's stay. His Royal Highness will be received by his Excellency the Governor on the steps of the staircase, at Government House, where at night a reception will be held.

Nothing more of a public character will be undertaken till Monday, the 24th instant, when the Fair on the Esplanade will be informally opened by his Royal Highness, who will drive through it in the evening between 5 and 6 p. m. It was suggested to the Reception Committee that a party of school-girls should be stationed on a platform at some point on the route on the night of the illuminations, where they should sing the National Anthem and some other appropriate pieces as the Prince passed by. The committee were of opinion, however, that it would be better to have the children accommodated at the entrance to the Fair on the evening of its opening by the Prince. The Murabai Tower is to be one of the features of the Fair, which in other respects will be very much like the ordinary fairs held on the different native festivals. The great day for the people of Bombay though will be Wednesday, when the whole of the Fort will be illuminated, and we shall have a grand fire-work display. As soon after nine o'clock as possible H. R. H. will approach the Queen's Road, passing between the Post Office and the Public Works Office. These enormous buildings will have their architectural outlines picked out in coloured batties, placed at intervals of a few inches, and those who were in Bombay during the celebration of the Queen's Jubilee will readily understand that the spectacle will be grand and beautiful in the extreme. He will thence turn sharp to the left past the Queen's Statue, to the [illegible] already referred to above, and through the Fair direct to the Victoria Terminus. From here his Royal Highness will drive down Hornby Row, past the Floral Fountain. He will here have an opportunity of seeing the Cathedral High School, which will be illuminate in a manner to "go" with the Post and Public Works Offices. The Prince will then drive to the Apollo Bunder, where he will be enabled to see the illuminations in the harbour. All the Indian Marine boats, as well as the ships under Admiral Fremantle's command, will be gaily lit up, and it is expected that some of the B. I. S. N. and P. and O. Company's vessels will help.

His Royal Highness will then proceed to the Secretariat, from the verandah of which a fine view of the fire-works, which are to be let off from opposite the High Court, will be obtained. These fire-works we have already described in detail, and we would advise our readers to be somewhere in the vicinity of the Esplanade time, for it goes without saying there will be a huge crowd.

But the chief event during the stay of H. R. H. Prince Albert Victor in Bombay will undoubtedly be the *fete* at the Victora Gardens where the Horse and Cattle Show, the Flower Show, and the exhibition of Sanitary Appliances, will take place, for besides adding to the pleasure of his visit, they will show him that India is not merely a land of jungle, that under its scorching sun the most beautiful of flowers can be cultivated; while he will see when he visits the show on Thursday afternoon next a finer collection of horses than he has seen during his tour. The Show is to be held at the Victoria Gardens on Wednesday, Thursday, and Friday. The judging will take place on Wednesday, and Thursday, at 9-30 a.m., at the hours which has been fixed for his Royal Highness's visit. We have already published the prospectus, from which it would be seen there are fifteen classes for horses and ten for cattle, while from the entries already come to hand we may expect such an exhibition of horse flesh such as has never been seen in Bombay before. Local exhibitors do not seem to be turning out strong, but Native Princes and Chiefs from all quarters of India are sending some of the best specimens from their stables. For the Sanitary Show a tent will be erected in a conspicuous part of the Victoria Gardens, in which will be arranged samples of the various pipes, heads, joints, &c., which are used in the sanitation of this city. Mr. Teulinson has been entrusted with this, and there is no doubt that he will make it interesting.

The Flower Show, under Mr. Carstensen's superintendence, promises well. As one enters the main avenue, at Victoria Gardens, it will be remembered that at its eastern end there is a large circular space, in the centre of which is a fountain. Upon this spot the Flower Show is to be held, in a circular pavilion, having a fountain in its centre. The main entrances faces down the avenue, to the west. It consists of a beautiful Moorish gateway, which is to be decorated in light green and gold, and it is expected that it will have a splendid effect, looked at from the further end of the long vista of trees, extending from it to the Museum. There are three other smaller circles constructed in the Gothic style, one to the east, north, and south sides of the circle. The southern arch, however, as it opens upon the nurseries and leads to many of the private offices, will be closed, and filled up with floral decorations, whilst the space between it and the central fountain will, it is expected, be set apart for the string band, which it is hoped will be in attendance during the Show. The fountain is to be made a special feature in the display, as it will be most tastefully decorated with all kinds of plants. The four quadrants formed by the arches will be devoted to different classes of floral exhibits. There will be two foot-paths round the circle; one between the fountain, and a raised bed of flowers and moss, and another between this bed and the back ground of the enclosure, which will be hidden and ornamented by palms and ferns. In the north-east corner will be a stall for fruit and vegetables, and near this is to be a space devoted to refreshments.

There will also be a miniature picture gallery, near this part of the Show. Mr. Carstensen, under whose personal superintendence all the arrangements are being carried out, is sparing no pains to make the Flower Show a thorough success. The resources he has at his command, in the way of flowers and forns, are almost infinite. The structure itself has been designed by Mr. Ricezi Walton, and all the arrangements are being carried out by a committee, consisting of about thirty members, of which the Hon. Justice Birdwood is chairman, and Mr. Carstensen, hon. secretary.

FROM the 8th to the 14th instant, 1 European, 7 East Indians, 10 Native Christians, 219 Hindus, and 43 Mahomedans, died in Madras, making a total of 280 persons. The average of the corresponding week for the ten previous years was 326. The deaths are thus classified, viz:—3 from cholera, 1 from small-pox, 12 from measles, 77 from fever, 32 from dysentery, 12 from diarrhœa, and 143 from other diseases. The death-rate in the week under notice was 36·5 per 1,000 per annum. The mean of the ten previous years was 42·5 per 1,000 per annum.

THE [illegible] AND SALMON PONY CUPS.

This popular [illegible] took place this year at Amliala, a village about 4 miles beyond Saroda, which had become a fixture for the two preceding years. Amliala is about 30 miles from Ahmedabad on the road to Dholka.

The Camp was pleasantly situated, about half a mile from the village of Amliala, and the evening of 6th March saw us all assembled—about 18 sportsmen sitting down to dinner. After dinner the heats were drawn, as follows:—

GUZERAT CUP.

First Chances.

No. 1 Heat.—Birdwood, Younghusband, (Elliott) Tudhall, and Littleton.

No. 2 Heat.—Capel-Cure, Graham, Adams, and Warren.

No. 3 Heat.—Burder, Templer, Symons, and W. H. White.

Second Chances

No. 1 Heat.—Macrae, (Elliot) Littleton, Burder, and Graham.

No. 2 Heat.—Warden, W. H. White, N. S. Symons, and Capel-Cure.

No. 3 Heat.—Adams, Birdwood, Younghusband, and Templer.

SALMON CHALLENGE CUP.

No. 1 Heat.—Burder, Warren, Hill, and Waddington.

No. 2 Heat.—Capel-Cure, Younghusband, C. P. White, and Macrae.

No. 3 Heat.—Birdwood, Graham, Elliot, and Littleton.

Major Elliot was reported scratched—after the heats had been drawn. Before proceeding with an account of the meeting, it may be well to mention that the *Guzerat Cup* is most generously given every year by Guzerat sportsmen, Rs. 1,200 being placed at the disposal of the winner for the purchase of a Cup. It has been suggested that now the Cup has become a regular institution, and one likely to continue, a standard pattern should be fixed on, and the Cup be ready at the meeting, for handing over to the winner. This is a point of of course for the donors to decide. The "Salmon Pony Cup" is a Challenge Cup, purchased by some friends of the late Captain M. B. Salmon, and presented to the Committee of the Guzerat Cup, to be competed for by riders of ponies at the meeting, under the same rules as the Guzerat Cup. With this Challenge Cup, a Cup of the value of Rs. 250 was given by a few sportsmen residing outside Guzerat, to become the property of the winner of the "Pony Challenge Cup."

On 7th March the meet was at Sabij, a well-known cover, on the banks of the Sabermuttee, about 8 miles from Amliala, down the river. No. 1 heat was started after a fast boar, Younghusband got on to him first, and rode him up to the banks of the muddy nullah where he was lost for a time. Littleton got a view of him, as he crossed the nullah, and he and Birdwood got away, the boar taking them over very bad ground full of holes. Birdwood came to grief, was disabled, and for the rest of the meeting, had to look on from the back of a camel. But he was not seriously hurt. Younghusband then came over, giving himself a nasty shake and hurting his arm. This allowed Littleton to take his time over the bad ground, and taking advantage of a field that came in the way, he pulled up to wait for and greet his friend Finch. Our sporting and special correspondent, from the Bengal side, also came to grief over this same ground, when riding after the heat. Breakfast time was partly occupied in bandaging up and setting the wounded going again. In the afternoon two Pony Heats were started. No. 2 heat was very unlucky, being started three times, the boar getting back to cover each time without giving them a fair chance. No. 1 heat was run off, late in the afternoon. The pig got mixed up with all the riders, after a short run, and eventually the spear was secured by Burder, on Moochal.

On the following day the meet was at the Amliala jungle, opposite the village of Chitrasar. Nothing was moved, the pig refusing to leave the jungle on the heat of the day. After breakfast we crossed the river and hunted Chitrasar. No. 2 heat, 1st chances, for the Guzerat Cup was won by Capel-Cure on Placid Joe after a good run, in which all the heat had a look in. At the same time No. 3 heat of the 1st chances was being decided. N. S. Symons scored the win, on his old favourite Woodpigeon, Burder waiting for the jink, which the old horse would never give him. It was a long run, over bad ground and Woodpigeon got badly lamed, and was out of it for the rest of the meeting. The special correspondent was unlucky enough to get another "toss," his horse putting his feet into a cartrut. This was the second pair of breeches cut up in two days, and we had to make apologies to our guest for the [illegible] in our company.

Always came up smiling, although a good deal shaken and sprained. No. 3 Pony Heat then got away after a good pig that was driven out of the Sugar Cane. Graham made the running, at first, on Gendarme, but N. S. Symons then came up on Old Boots which he was riding for Birdwood, and got the spear pretty easily, the pony having the legs of the other two in the heat. No. 2 Pony Heat followed on, and after a long stern chase, were put on to a boar. Macrae was well up on his game little pony Billy Cock, but got bothered as to which was the right pig in a bit of jungle and Capel-Cure, after a hard ride, secured the spear, on Republican.

On 9th March the meet was at our old happy hunting grounds, near Saroda. We began on the far side of the river, but had much difficulty in getting the pig to break. No. 2 heat, 2nd chances was eventually got off and N. S. Symons pulled it off on Myras. Warden pressing him hard on his good pony Sunset, Capel-Cure rode another pig, which he considered was the one the heat was started on, and so got out of it, by a piece of bad luck. This will happen, sometimes, and of course can only be decided by the umpire, hard lines as it may often seem.

In the afternoon the jungle was beaten back again, and at last a good boar broke at the end, for the final in Salmon Pony Cup, which comprised Capel-Cure on Republican; N. S. Symons, representing Birdwood, on Old Poots; and Burder on Pepsine. The pig jinked shortly after the heat was started, and Capel-Cure and Burder seemed to have it all their own way. Old Boots being quite thrown out. The boar then went through a hedge, which Capel-Cure jumped. He landed nearly on top of the boar, which was a very faint-hearted one, and which jinked back into the field from which he came. This completely threw out Capel-Cure, who was not prepared for this retrograde movement. Old Boots then came up and raced with Pepsine for a gap, through which the boar made. The pace of the former landed him through the gap, and gave N. S. Symons the chance of spearing, which he took, thus winning the Pony Cup for Birdwood. In the evening the Saroda jungle was beaten, but nothing broke, except a fine nilgha, which went right away across the open and made the mouths water of No. 1 Heat, second chances, who were waiting to be started.

In Kattiawar they seem to think little of riding down a nilghai, but Guzerat sportsmen consider it a feat and likely to do up a horse completely. A Kattiawar sportsman, who was present, told us that the way to ride them down is to *canter* after them, at first for two or three miles, and not try and burst them. This is just the opposite to what is generally considered to be the way to run down a wild animal. It is certainly so in the case of a boar, wolf, and jackal. However, one lives and learns and the successful must always be open to the "tips" of brother sportsmen. On 10th March the Amliala jungles were again drawn, and after a long wait, No. 1 Heat, second chances, was started, after a long stern chase following a sounder. Burder made the running, at first, followed by Graham who made a try for the spear as the pig jinked into a castor-oil field. This let up Littleton, who had a race with Graham, as the pig got through the field. Littleton's chance got spoiled, however, by his horse's curb chain coming undone and the horse getting unmanageable—the spear being eventually knocked out of his hand in a fence. Graham then took up the running, followed by Burder and Macrae—Graham securing the spear on Arbid. In the evening a boar was broken from Chitrasar jungle, and the final of second chances was started. This was probably the fastest run of the meeting. All the horses going a cracker and being well up, till they came to a bit of jungle. Here Capel-Cure's knowledge of the country stood him in good stead, he having run over the same ground on a previous day. He kept outside while the two brothers kept in the jungle. Capel-Cure got a lead and was never headed and secured a clever win on Placid Joe, Myras running him hard.

For No. 3 Heat, of second chances, Birdwood had scratched, Templer had to go back to duty, and Adams decided to scratch, his horse not being up to time. This only left in Younghusband, who was thus drafted in to the final of Second Chances. On 11th March a Charku bundobust was made for Sundraj, near Dholka, and away in the open country, far from the river-side jungle. Charkus are men posted in trees, who watch the pig from daybreak, following them, if necessary, and marking them down in hedges or fields of crops. This used to be a very popular method of hunting in Guzerat, and from the success which attended the bundobust on the last day's hunting, now to be described, it would be worth considering whether the practice should not be more followed up in future. After an eight mile ride to Sindraj, we met the shikaris, and were told that two tolahs of pig were marked down.

Graham, N.S. Symons, and Younghusband were in this final heat and, as the winner would be in *the final*, it was of course most interesting. The tolah was turned out of a hedge-row and the heat started, after the largest pig, which led the lot. The pace was very fast, and Younghusband early came to grief, over a net work of fences. He tried his best to catch his pony, by hanging on to his foreleg, but the pony wouldn't be denied seeing the run and galloped on, nearly upsetting N. S. Symons. From this point a capital race ensued, the pig jinking well several times, eventually the pig turned from N. S. Symons to Graham who secured the spear on Arbid. After a rest, Capel-Cure's horse was brought up from the village, where he had been lying low, and preparations were made for *the final* to be run off. A fresh sounder of pig were turned out of a prickly pear hedge, and away they went. Soon after the start, both competitors being well up, Graham tried to cut through a hole in a hedge which most unluckily wasn't quite practicable, and he got "stuck" on Arbid, leaving Capel-Cure to take his time and secure the spear on Placid Joe, thus winning the Guzerat Cup. Meantime a good boar which was disturbed, most considerately laid down in a patch of grass, and waited there for half an hour till the field could be got together. He was then turned out, and gave a first-class run, N. S. Symons eventually getting the spear. This of course had nothing to do with Cup-running, which was over. As several of the competitors had to leave before the final for the "Guzerat Cup" was run off, the health of the winner (among other toasts) had to be drunk, by anticipation, on the night of the 9th instant, after the Pony Cup had been decided. As it turned out we toasted a real good sportsman, and Capel-Cure's win on Placid Joe was a most popular one. The Cup has now been left up-country two years running, and we hope to see some more of the young blood in Bombay coming to the fore and emulating the rider of Arbid this year, and thus increase the chance of Bombay having a look in again as winners.

The hon. secretary seems to have ordered the weather specially for the occasion. It was perfect, like all his other arrangements for our comfort. Everything was made easy and comfortable for us. From the time of arrival at Ahmedabad Station, where an official met us with camels and carts, until the time of our departure, when a sowar was ready to gallop in front, and show us the road to the station, after feasting was finished. The forethought of the hon. secretary even reached to pegs being made ready for us half-way between camp and the station. Too much praise cannot be accorded to the hon. secretary for all the trouble taken by him and also the members of the committee. The committee have the satisfaction of its being pretty generally admitted that the "Guzerat Cup" meet stands quite the first in India as regards both the sportsman-like and business-like way in which all the arrangements are conducted. On their part they are anxious to acknowledge the hearty support and co-operation they have met with on all sides. In particular their thanks are due to that good sportsman and hard rider rt. H. Sir Waghji, K. C. I. E., Thakor Sahib of Morvi who has always been a warm supporter of the Cup, and who, though prevented from attending the meet this year, as there was at one time some hope of his doing, to make his *debut* in the pigsticking line, sent a most welcome addition to our resources in the shape of a small army of camel sowars, whose services were simply invaluable.

We do not think it is generally known that a fund has been formed, by the friends of the late Dr. Tully, in commemoration of his name as a sportsman,—the interest of which fund goes towards the annual subscription to the Guzerat Cup. Colonel Hancock, or in his absence Mr. A. D. Younghusband, C. S., will be glad to receive subscriptions from anyone wishing to subscribe. The fund will always be a nucleus for subscriptions to the Cup, and in this manner will be a great assistance in the future.

Among the competitors, we notice the name of our popular Bombay artist and we trust his invariable good nature will lead to the "Cup Album," getting the benefit of his pencillings taken during the meet.

There is, I think, only one other matter which might be mentioned here. The "Guzerat Cup" Committee have always been most liberal-minded in considering any suggestions made for what they think the good of sport in the Cup-running. During the meet, now receded, one of the competitors for the "Guzerat Cup" got a heavy fall, and was unfortunately disabled from riding further during the meet. He put up another rider, who was approved by the committee, and we were all glad to see his good pony win, and thus make up to some extent for the bad luck of his being personally thrown out of the thing. This putting up another rider was quite in accordance with the Rules. But we think there exists a pretty general opinion that the Rule is not now a good one. In such a case the result cannot be very satisfactory to the owner of the horse, and we would suggest that riders in future should take their chance of getting disabled by a fall and if it occure, and they cannot ride, they must take "the knock" and stand aside, and be content to toss their luck, and hope for better next time. It will be recollected that Mr. Birdwood won the Guzerat Cup a year ago, and had an unfortunate mount after a pig, and although he could not have had a better substitute than the experienced old sportsman who rode for him, still, in our opinion, the result would have been the same with the owner up.

The Rule which is based on the old Bhinn Cup Rule, and has been acted on more than once in former Guzerat Cup competitions was unquestionably in old days a most popular one, and this is doubtless why the committee have allowed it to remain as the one exception to the great fundamental principle of the Guzerat Cup. "The man wins and not the horse." But as year by year this principle has come to be more thoroughly realised, by those interested in the competition, a general feeling has grown up that the rule is an anomaly which ought now to be done away with. The matter can safely be left in the hands of the committee for decision.

THE ADVENTURES OF A SERGEANT INSTRUCTOR.

Sergeant Barnes was again placed before Mr. Richardson yesterday, at the Esplanade Police Court, charged with the theft of jewellery and money, of the *chef* to H. R. H. the Duke of Connaught. Two women from Cammacoopoors gave evidence to the effect that the accused had come to their house about a fortnight ago, in a victoria. He had no money with him to pay the conveyance, but handed the house with a cashbox in his hand, he broke it open with a knife and having paid the victoria-walla, proceeded to make presents to the women from the contents of the box. He gave them several brooches and other jewellery, and treated them to several bottles of champagne. He would not show them what the box contained. He had kept them out of the room in which he was for half-an-hour, after which he had admitted them and had made them presents of various things from the jewellery in the cash-box.

The prisoner stated that when he committed the offence, he was under the influence of liquor. He had no previous intention of taking the cash-box. There was no ill-feeling between himself and M. Sedard, and he was drinking with him on the evening of the day the offence was committed. He had never been tried in a civil court before, and was very sorry for what he had done. He threw himself upon the mercy of the Court. His rank of sergeant, and the fact of his being chosen as drill instructor by H. R. H. the Duke of Connaught for his children, was evidence as to his previous character. He did not desire now to call an officer of the Royal Fusiliers to testify as to his former conduct. The prisoner was then formally charged, and pleaded guilty to the offence.

His Worship, in passing sentence, said, that the statement that he was under the influence of liquor was no excuse whatever for what he had done. He had been guilty of the basest ingratitude, and he sentenced him to undergo six months' rigorous imprisonment. For the other offence with which he was charged, namely, the theft of a knife from a groom in the service of the Duke, he sentenced him to one month's rigorous imprisonment.

BOMBAY NATIVE GENERAL LIBRARY.

The forty-fourth annual general meeting of the Bombay Native General Library was held in the hall of the Framjee Cowasjee Institute, on Thursday. The Hon'ble Mr. Justice Kashinath Trimbuck Telang, C.I.E., chairman of the managing committee of the library, took the chair. Mr. Arda

problem as to avoid borrowing a like amount, and in this way effects a permanent saving of about Rs. 12,00,000 annually in interest. To this extent the finances of the country have been strengthened.

22. Another advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892, and included in the contracts that will then be made.

SECTION V.—FINANCIAL PROSPECTS IN THE FUTURE.

23. In the Statement of last year I made the following remarks on the financial position of the Government of India:—"My deliberate conclusion is, that while there is every need for economy and for husbanding our revenues, there is no ground for despondency or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rs. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity, and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted: those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have lapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance; we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24. But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters hold would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of but finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvements in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disasters might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

SECTION I.—ACCOUNTS OF 1888-89.

In the Revised Estimates of 1888-89 prepared in March last the Revenue of that year was taken at Rs. 81,535,5[illegible]0 and the Expenditure, including outlay on Special Defence Works, at Rs. 81,787,200, the net result being an anticipated deficit of Rs. 201,700.

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under-Secretary of State for India.

2. The actual figures of the accounts for 1888-89 are now finally closed, are—Revenue Rs. 81,696,078, Expenditure Rs. 81,652,960, showing a surplus of Rs. 37,038.

Compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rs. 160,110 and a saving in the Total Expenditure in India of Rs. 128,740. The sum of these two amounts, less the increase of Rs. 82,018 in the Provincial adjustment, or Rs. 152,697, represents the net Imperial improvement in the Indian portion of the accounts of 1888-89, excluding Exchange; adding to this figure the net improvement in England, and also the improvement in Exchange, we get a total improvement of Rs. 268,718 which accounts for the difference between the deficit of Rs. 201,700 expected in the Revised Estimate, and the surplus of Rs. 37,018 with which the accounts of the year have closed. It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rs. 82,018 than was anticipated when the Revised Estimate was prepared.

3. The increase of Revenue result chiefly from improved receipts amounting Rs. 214,700 under Stamps, Railways, Irrigation and Army, counterbalanced by a falling off in Land Revenue of Rs. 56,800 due to scanty harvests in some provinces and to suspensions. Of the saving of Rs. 94,384 in Imperial Expenditure, Rs. 50,528 occurred under Opium and Rs. 27,400 under Army. There was an excess of Rs. 4,400 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which under the previous practice would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4. The difficulties which stand in the way of preparing in March an accurate estimate of the Revenue and Expenditure of the year which is about to close, have been explained more than once, but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including, 1882-83, the Accounts have shown an improvement over the Revised Estimates. For 1882-83 the improvement was Rs. 646,800; for 1883-84 it was Rs. 1,116,100; for 1884-85 it was Rs. 568,300; for 1885-86 it was Rs. 88,100; for 1886-87 it was Rs. 177,900; for 1887-88 it was Rs. 987,900; for 1888-89, as I have just explained, it was Rs. 238,700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads are always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure, and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds, and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned, as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer, apparently, will estimate for more revenue than he feels sure he will obtain, and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total expenditure of the year falls short of the amounts that have been entered in the Revised Estimate.

5. There was also a saving in expenditure no charged against Revenue. The Capital Expenditure on Railways was Rs. 1,878,111 and on Productive Irrigation Works Rs. 450,800 against Rs. 1,364,800 and Rs. 405,000 provided in the Revised Estimate, the saving being Rs. 186,089 and Rs. 23,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which as stated before, was Rs. 37,018, after including in the expenditure the sum of Rs. 289,305, spent on Special Defence Works.

SECTION II.—REVISED ESTIMATES OF 1889-90 AND BUDGET ESTIMATES OF 1890-91.

6. The Budget Estimate of Revenue for the current year was Rs. 82,985,300, and of Expenditure Rs. 83,663,800. Of the latter, Rs. 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rs. 82,823,000, and the resulting surplus was estimated at Rs. 108,300.

7. The improvement of Rs. 1,701,000 in Receipts occurs mainly under Land Revenue, Opium, Salt, Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest, Interest, Miscellaneous, State Railways, and Irrigation, while there is a considerable falling off in receipts from Exchange, and a heavy one under Guaranteed Railways, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rs. 400,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has been transferred, for reasons explained in Part I, to the Estimate of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year; what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows:—

	Rs.
BETTER THAN ESTIMATE.	
Land Revenue	425,600
Opium	286,400
Salt	162,400
Stamps	101,000
Excise	110,100
Provincial Rates	87,400
Customs	68,900
Assessed Taxes	51,500
Forest	176,500
Interest	133,500
Miscellaneous	98,400
State Railways	258,800
Irrigation	99,000
WORSE THAN ESTIMATE.	Rs.
Exchange	75,000
Guaranteed Railways	400,000

8. The decrease in expenditure is mainly due to the rise in the rate of Exchange, and to less expenditure under Opium, production and manufacture, interest, Police, Education, Working Expenses of State Railways, Surplus profits of Guaranteed Railways, and Defence Works. The chief increases of expenditure occur under Marine, Famine Relief, and Insurance, Miscellaneous, Railway Expenditure, and Irrigation. The meaning of the large excess under Famine Relief and Insurance is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the Famine Insurance Grant, which has been in abeyance since 1885-86.

The Budget Estimate of net expenditure in England was £ 14,950,100, and the Exchange on it Rs. 6,954,500; the Revised Estimate of that expenditure is £ 14,751,200, and the Exchange on it, Rs. 6,638,000. In the Budget the rate of Exchange was taken at 1s. 4·384d.=R 1; in the Revised it is taken at 1s. 4·562d.=R 1 (R 1·45=£ 10).

9. The Budget Estimate of 1890-91 is framed for Revenue Rs. 84,937,100 and Expenditure Rs. 84,648,900 of which Rs. 757,700 is chargeable against Provincial and local balances. The expenditure charged on Revenue is therefore Rs. 84,661,700 and the estimated surplus is Rs. 276,400.

10. As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary as from the 31st December 1890 is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated at higher by Rs. 454,000 than it was a year ago, and Railway Expenditure Rs. 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rs. 400,000 to the Imperial Revenue of the year, though, as explained above, it does not mean the the total revenue are increased by that amount. The further improvement in Revenue occurs mainly under Land Revenue, Salt, Stamps, Excise, Provincial Rates, Customs, Forest, Interest, and Irrigation, while lower receipts than those estimated a year ago are expected under Opium, Exchange, and Guaranteed Railways.

11. The very large increase in the Estimates of Expenditure is mainly the result of the following variations:—

	Rs.
Less than Budget Estimate of 1889-90.	
Opium	59,500
Interest	62,300
Guaranteed Railways, surplus profits	81,000
Defence works	210,600
More than Budget Estimate of 1889-90.	Rs.
Land Revenue collection	84,300
Minor Departments (chiefly Census)	79,400
Salaries and Expenses of Civil Departments other than Minor Departments	226,200
Stationery and Printing	82,100
Famine Relief and Insurance	499,500
Railways (exclusive surplus profits)	385,800
Irrigation	124,700
Civil Works	234,900
Army	630,400

The rate of Exchange has been taken at 1s. 4·5524, as in the Revised Estimate.

The Estimates of both years are examined in detail in the remaining paragraphs of this section.

LAND REVENUE.

12. The Estimates are—

	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Increase of Revised Estimate, 1888-89, over Budget Estimate of 1888-89.	Increase of Budget Estimate, 1889-90, over Revised Estimate of 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue before deducting Revenue disputed or subject to refund	24,021,100	24,488,700	24,562,500	+467,600	+73,800
Expenditure	3,029,100	3,714,100	3,603,400	+685,000	−110,700
Net	20,992,000	20,834,600	20,959,100	−157,400	+124,500

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase of Revised Estimate, 1889-90, over Budget Estimate of 1889-90.	Increase of Budget Estimate, 1890-91, over Revised Estimate of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue before deducting Revenue disputed or subject to refund	24,562,500	24,488,700	24,562,500	−73,800	+73,800
Expenditure	3,603,400	3,714,100	3,603,400	+110,700	−110,700
Net	20,959,100	20,774,600	20,959,100	−184,500	+184,500

With the exception of the disrtigts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the improvement of Rs. 465,600 in Revenue expected in the Revised Estimate of 1889-90. Of this improvement, Rs. 142,600, or nearly 31 per cent., has been contributed by Burma, in the proportion of Rs. 70,000 by Lower and Rs. 71,700 by Upper Burma. With the extension of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may be also mentioned that Rs. 29,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily-settled districts in the Provinces, namely, the Central Provinces, the North-Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rs. 125,800, or 27 per cent. of the whole. In these Provinces the settlements are falling in and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases, Bombay furnishes Rs. 75,000, due to large sales of waste lands, the introduction of revised settlements, and a favourable season; Madras finds Rs. 69,500, and Bengal Rs. 56,000, most of which represents the recovery of arrears.

13. The Estimate of Revenue for next year provide for a further increase of Rs. 73,800, towards which Upper Burma contributes Rs. 74,000 and Lower Burma Rs. 59,000. In Bengal there is a decrease of Rs. 37,100, and in Bombay of Rs. 37,200, the explanation of which is that there have been special and non recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north-east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14. The increase of the Revenue demand in one year from Rs. 24,021,100 to Rs. 24,562,500 or by Rs. 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow, and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890-91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884-85 to 1886-87:—

	Demand of 1890.	Demand of 1890-91.	Increase in 1890-91.
	Rs.	Rs.	Rs.
Central Provinces	612,700	665,300	+52,600
Punjab	2,148,500	2,286,300	+137,800
North-Western Provinces and Oudh	5,812,200	5,935,000	+122,800

The figure Rs. 122,800 does not represent the full measure of increase in the North-Western Provinces and Oudh, for in two of the years 1884-85 (1886-87) from which the demand of 1888 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15. The Actual of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the differences between them being only Rs. 3,800; but the following important variations are noticeable in the details. An increase of Rs. 13,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what need to be) Royal lands, and of Rs. 36,300 in Madras owing to the introduction of a revised scale of allowances to Subordinate Revenue Officers; while a decrease of Rs. 17,800 is expected in Bombay. For 1890-91 the estimate is framed for an increase of Rs. 80,500, which is distributed among all Provinces except the North-Western Provinces and Oudh, where the expenditure is expected to be less by Rs. 6,300. The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to theextension of survey and settlement operations.

OPIUM.

16. The following are the figures:—

	Budget Estimate, 1888-90.	Revised Estimate, 1888-90.	Budget Estimate, 1890-91.
	Rs.	Rs.	Rs.
Revenue	8,260,000	8,546,400	8,203,300
Expenditure	2,364,300	1,655,500	2,304,300
Net	5,895,700	6,890,900	5,898,500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rs. 995,200. Of this sum, Rs. 286,400 represents improvement in Revenue, and Rs. 708,800 saving in Expenditure. The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales. The estimated average was Rs. 1,070 a chest whereas, till the sale held in February, the price was always much higher. The highest figure was reached in September when the price realised was Rs. 1,215 a chest, and the lowest in the present month when it was Rs. 1,040. The average price of the year was Rs. 1,136.

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of Rs. 100 a chest in the price of Bengal opium represents a difference of Rs. 570,000 in revenue.

The revenue from the pass duty on Malva opium was estimated at Rs. 1,953,000 on 30,000 chests. The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rs. 1,850,000.

The expenditure charged under Opium is—except to a very inconsiderable extent—incurred in Bengal. The estimate is based on the forecasts of produce of the standing crop tendered by the Opium Agents in January and February, and it amounted to Rs. 2,385,300 for an expected production of 38,800 chests. Although immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate. The actual production has been 38,395 chests, and the saving in expenditure will be Rs. 709,800.

In the present low prices that prevail at present and the prospect of better crops in Malwa and Ceylon, it has been decided to adopt the Rs. 1,000 as the estimate of the average price for Bengal opium next year.

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on "Malwa" Opium has been placed high, that the sum taken for the Revised Estimate, namely, at Rs. 4,950,000 as against Rs. 1,850,000.

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production opium sufficient to make about 55,000 chests. The estimated expenditure has been taken at Rs. 2,360,000.

Before last year's manufacture the reserve on 31st December 1889 was estimated at the inconveniently large figure of 51,595 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows:—

	Chests.
On 31st December 1890	31,019
„ 1891	29,010

SALT.

17. The Estimates are—

	Budget, 1888-90.	Revised.	Budget, 1890-91.
	Rs.	Rs.	Rs.
Revenue	6,029,900	8,192,500	8,238,500
Expenditure	462,000	420,900	453,000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years:—

	1886-87.	1887-88.	1888-89.	1889-90.
Bengal and Orissa	8,963	8,824	8,696	8,241
Madras	6,073	6,051	6,074	6,217
Bombay	6,635	6,780	6,424	6,809
Sind	205	211	212	231
Northern India	6,227	6,204	6,117	6,681
Total	28,103	28,079	27,122	28,110
Burma	1,249	1,341	253	1,060

18. The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, R. 2-3 a maund, was paid.

	INDIA (BURMA EXCLUDED),	
	From 1st April to 28th February.	From 1st to 31st March.	Whole year.
1885-86	27,100	2,689	29,789
1886-87	28,103	2,973	31,076
1887-88	28,079	2,960	30,439
1888-89	27,122	2,709	29,825
1889-90	28,110	2,900 Estimate	31,010.

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889-90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs., which is equal to 6·5 annas a maund of 82 2·7 lbs.; and the incidence of the British share of the duty on the salt produced in Mandi & Suket and imported under treaty into British Territory, is 8 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of taxing the estimate of revenue by the progress of consumption, this lightly-taxed salt must be separated from that which bears the full duty. The estimate for 1889-90 shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma, an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 600,000 maunds.

19. It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general improvement in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in that proportion to the increase in the duty.

20. The following figures for Burma, where the duty was raised from 8 annas to R 1 a maund from the 16th January 1888, are, for imported salt only:—

	To 28th February.	To 31st March.	Total.
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,341	90	1,431
1888-89	253	61	314
1889-90	1,060	90 Estimate	1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty; for the duty on locally manufactured salt is light, and is levied by means of a half yearly fee, and until July last year, when the fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level, a revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally-produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally-made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21. In Northern India also there was a pause in consumption in the year following this increase of duty, but the reduction was so slight that it was probably caused by the action of holders of stocks. In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large.

In Madras in 1888-89 price rose to a high level the rise being assisted, at least in part to a combination of manufacturers. Partial resumption of manufacture by the State was begun, and prices have since fallen, while consumption shows a satisfactory increase.

22. The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights.

Before January 1888 the average highest price varied between 61 and 72 rupees; prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since. The increase in price (exclusive of duty) may be taken to be from four to five annas a maund.

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption. Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line. The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight. The question of these higher rates of freight is under consideration.

23. The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds.
Fully taxed salt	31,010,000
Lightly taxed salt (about)	80,000
Total	31,810,000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable. The figures are continued up to 1890-91 below:—

	Consumption of Salt in Maunds.
1882-83	28720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,608,000
1886-87	32,200,000
1887-88	31,180,000
1888-89	30,600,000
1889-90 Estimate	31,810,000
1890-91	31,930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds.
Imported Salt	1,160,000
Locally-made Salt	560,000
TOTAL	1,710,000

The Budget Estimate of Revenue is Rs. 8,238,500 or Rs. 41,000 in excess of the Revised, and provides for an increased consumption at about 300,000 maunds in India and Burma.

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras. In Burma, the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections. In Bengal provision has been made for payments on account of new scales of an improved type. In Madras, the opening of new salt works on account of Government will [illegible] expenditure.

STAMPS.

24. The Estimates are—

	Budget Estimate, 1888-90.	Revised Estimate, 1888-90.	Budget Estimate, 1890-91.
	Rs.	Rs.	Rs.
Revenue	3,259,600	4,060,500	4,034,000
Expenditure	134,500	134,700	143,100
Net	3,827,200	3,925,800	3,891,800

The Revenue promises to be better than the Estimate by Rs. 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North-Western Provinces and Oudh, Madras, and Bombay. The increases in the North-Western Provinces and Oudh and Madras are considerable, namely Rs. 25,000 and Rs. 35,000, and the slight falling away in the estimated revenue of 1890-91 is due to the fact that it is not thought desirable to reckon on these increases being maintained.

The variations in the Expenditure are unimportant and are mainly due to the changes in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court-fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the Gazette of India of the 14th January last, in which it was shown that including all India there was a yearly loss of Rs. 15,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE.

25. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rs.	Rs.	Rs.
Revenue	4,727,300	4,837,400	4,844,500
Expenditure	154,200	154,200	172,600
Net	4,573,100	4,683,200	4,671,900

In the current year the improvement in Revenue is Rs. 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rs. 30,000 and in Upper Burma where it is Rs. 14,400. The large increases occur in Madras, Rs. 60,000 and Lower Burma, Rs. 31,300.

The Excise question has been discussed at great length in the collection of papers published in the Gazette of India of 31st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them, and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirits is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma.

The expenditure is increasing mainly in Bengal and Madras. In Bengal the re-establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure. In Madras, as the tree-tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES.

26. The Estimates are—

	Budget Estimate, 1888-90.	Revised Estimate, 1888-90.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90, over Budget Estimate of 1889-90.	Budget Estimate, 1890-91, over Revised Estimate of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue	3,2 8,000	3,84,800	3,869,400	+7,800	+84,600
Expenditure	50,000	51,000	43,500	+1,000	−14,500
Net	3,197,50	3,280,800	3,899,900	+93,400	+19,100

The rates and cesses credited under this head are assessed at varying percentages on land revenue; and as a large increase in land revenue is estimated for in both years, the amount of the rates will naturally expand. This is the general explanation of the increase, but the following special items deserve notice. In Madras an increase of Rs. 32,400 is expected, the bulk of which is due to the fact that the original estimate, which was prepared on a consideration of the actual receipts at pasts years, was too low. In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rs. 6,800 more than the estimate.

The variations in the estimate of expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rs. 7,600 in the revised estimate, and of a further sum of Rs. 9,800 in the Budget estimate for 1890-91. It must also be borne in mind that the expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS.

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rs.	Rs.	Rs.
Revenue	1,418,400	1,487,300	1,561,100
Expenditure	138,300	134,500	138,600
Refunds	42,400	48,700	44,000

The revised estimate provides for an improvement of Rs. 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28. For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been:—

	1886-87.	1887-88.	1888-89	1889-90
	Rs.	Rs.	Rs.	Rs.
Arms, &c.	18,600	18,200	20,200	13,500
Malt Liquor	9,900	12,400	12,700	13,900
Spirit	350,200	379,800	405,600	403,100
Wines, &c.	38,500	42,500	41,100	40,200
Petroleum	...	...	97,100	131,200
	416,500	446,900	576,600	607,900

In the export revenue there has been a considerable increase in the ten months of the present year. The figures are:—

	Rs.
1886-87	411,000
1887-88	456,000
1888-89	363,000
1889-90	458,000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops.

29. In the estimate for 1890-91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal. The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits. At Re. 1 a gallon the average net receipts from the duty on spirits are about Rs. 453,000. We therefore estimate the additional revenue, due to the increase of the duty by Re. 1, at about Rs. 92,500. The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them.

The reasons are:—

(1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them.

(2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rates, which generically sets a limit to the increase. It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived.

(3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit.

(4) The increased duty will make a substantial addition to the public revenue.

The estimates of expenditure and refunds are fairly constant and call for no remarks.

ASSESSED TAXES.

30. The Estimates are—

	Budget, 1888-90.	Revised.	Budget, 1890-91.
	Rs.	Rs.	Rs.
Revenue	1,515,800	1,567,100	1,558,700
Expenditure	28,300	28,000	31,200

The revised estimate provides for an increase in revenue of Rs. 51,300, to which all Provinces contribute except the districts directly administered by the Government of India. The chief increases are, Rs. 11,300 in the Punjab, due to revision of assessments, and Rs. 10,000 in Madras, for realisation of arrears.

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the revised Estimate for 1889-90.

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment.

More than half of the total increase occurred in Burma, in portions of which the tax was extended from 1st April 1888. Looking to the Provinces out of account, the collections in India show an increase of Rs. 44,699, or 3·23 per cent., of which rather more than a third occurred in Calcutta.

FOREST.

31. The following statement shows the present state of the Forest Revenue:—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rs.	Rs.	Rs.
Revenue	1,220,900	1,446,400	1,414,400
Expenditure	801,300	810,700	847,900
Surplus	+468,300	+630,700	+566,500

The increase of gross revenue indicated in the revised estimate is Rs. 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rs. 45,100 in Upper and Rs. 91,500 in Lower Burma. Bombay shows an advance of Rs. 17,000, due to increased operations, and the North-Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rs. 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third.

The increased expenditure involved by these more active operations is expected to be only Rs. 14,400. The surplus for the current year is expected to be Rs. 73,700 better than that of 1888-89, which was about Rs. 157,000 higher than that of any previous year.

The Budget

NOTICES.

GOLD PRIZE-MEDAL, NATIONAL AGRICULTURAL EXHIBITION

COD LIVER EXTRACT
in WINE and SUGAR-PILLS
PREPARED BY
Dr VIVIEN of PARIS

VERY AGREEABLE TO TAKE
WITHOUT THE SLIGHTEST NAUSEATING TASTE
AND CONTAINING ALL THE ACTIVE MEDICINAL PROPERTIES EXISTANT IN COD LIVER OIL.
BOTH THE PREPARATIONS ARE LARGELY USED IN PRIVATE PRACTICE AND IN THE HOSPITALS IN
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one tablespoonful of wine, or two sugar-pills, are equal to one tablespoonful of the best Cod Liver Oil

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This entirely new and excellent health-giving preparation SOFTENS THE WATER, gives it a most delicious odour, and BEAUTIFIES THE COMPLEXION in a most extraordinary way. Should be in every Bathroom and Bedroom. *To be had of all respectable Chemists and Perfumers throughout the World.*
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By Her Majesty's Royal Letters Patent
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Known throughout all the world as the SAFEST AND MOST EFFECTUAL REMEDY for the Instant Relief and Rapid Cure of Gout, Rheumatism, Rheumatic Gout, Lumbago, and all Pains of the Head, Face, and Limbs, arising from Malaria or other causes.
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Not only acts on the bowels, but the charm of its action is that from its invaluable great tonic properties, it at once gives tone and energy to the mucous coats of the stomach, gradually restoring to nature its long lost power. The New Fruit Stimulates the Liver, creating a natural action of the bowels and biliary secretions, &c.
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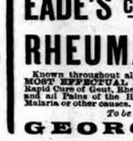

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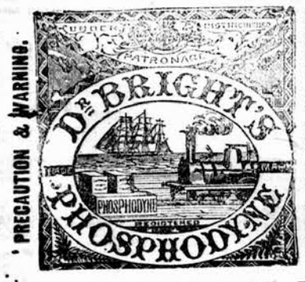

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Gives back to the human structure, in a suitable form, the phosphoric or animating element of life, which has been wasted and at once imparts new energy and life to the enfeebled constitution.

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Important to Invalids!
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Possess wonderful VITALIZING and ENERGIZING PROPERTIES and are THE MOST POWERFUL RESTORATIVES OF VIGOUR AND MENTAL ACTIVITY KNOWN. The Phosphorus being unoxidised supplies the brain and spinal cord with its proper Pabulum.

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The following preparations, of which we are the ORIGINAL Makers, are thoroughly reliable. They may be obtained from our appointed Agents (see below), in Bottles, 3s., 5s. and 10s. each (English money), the 10s. Bottle containing sufficient for a course of three weeks. Two 10s. Bottles may be obtained direct from the makers' laboratory, carriage paid to any post town in India or Australia, by remitting Post Office Order for 21s.

SIMPLE PHOSPHORUS PILLS.
(Dr. KIRBY'S Formula, No. 5), containing 1-20th gr. Phosphorus.
Dr. KIRBY says: "Experience fully warrants the administration of Phosphorus in this dose" in severe attacks of Neuralgia and cases of extreme Nervous Exhaustion; it gives excellent results, taken with food three or four times a day.

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(Dr. KIRBY'S Formula, No. 3), containing 1-30th gr. Phosphorus.
This is a valuable combination of two powerful restoratives. As a *nutrient tonic* it gives power to the brain and spinal cord, imparts tone to the digestive organs, increases functional activity and improves the condition of the whole system. It is largely employed in India during convalescent stages of intermittent and remittent fevers. It is an excellent remedy for *Malaise* induced by the climate, and is a good prophylactic against *Malaria*.

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(Dr. KIRBY'S Formula, No. 7), containing 1-30th gr. Phosphorus.
This is given with great advantage in *Anæmia, Sciatica*, and other Neuralgic affections, also in the treatment of convalescence from fever and other debilitating diseases. It is an excellent chemical food for anæmic children, and a good adjuvant to a course of cod liver oil.

PHOSPHORUS AND NUX VOMICA PILLS.
(Dr. KIRBY'S Formula No. 6), containing 1-33rd gr. Phosphorus.
This combination is useful in all the cases named above, but especially in cases of feeble digestion and *loss of power*, following excesses. Taken regularly with food for a few weeks it has a powerfully renovating effect on broken-down constitutions.

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(Dr. KIRBY'S Formula, No. 4), containing 1-50th gr. Phosphorus.
The use of this combination will be gathered from what has been said of the previous Formulæ, Nos. 3 and 6.
For a similar combination with Iron, see No. 9.

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(Dr. KIRBY'S Formula, No. 17), containing 1-25th gr. Phosphorus.
This is double the strength of No. 9 as regards Phosphorus and Quinine, and therefore should be prescribed *only* in cases where the larger dose of Phosphorus is needed.

PHOSPHORUS, CANTHARIDES & NUX VOMICA PILLS.
(Dr. KIRBY'S Formula, No. 20), containing 1-33rd gr. Phosphorus.
This pill produces no irritation of the gastro-intestinal mucous membrane, but operates as a gentle stimulant to the genito-urinal organs. It is especially useful in premature failure of power, induced by passive discharges due to debility. It is useful also as a *stimulating emmenagogue* in obstinate cases of *Amenorrhœa, Leucorrhœa*, and *Atony of the Uterus*.
Formula No. 30 contains Iron, and as a tonic is most suitable for *feeble, anæmic* females.

For fuller particulars of other Combinations, Medical Men are invited to apply to the Agents for descriptive pamphlet, supplied free of charge.

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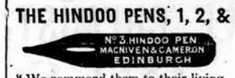

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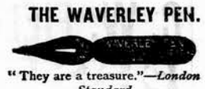
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Vol. I., page 251, says:—
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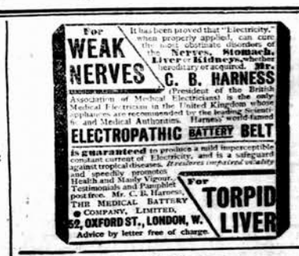
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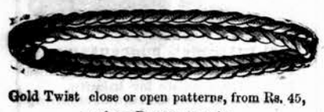

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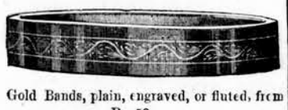

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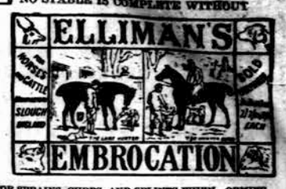

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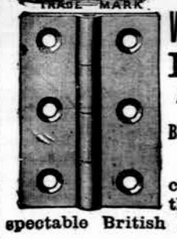

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West Cowes, Isle of Wight September, 1888

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